



Denison ISD
Budget 2022-23

For the Fiscal Year Ending August 31, 2023

Denison Independent School District

Administrative Office
1201 S. Rusk Avenue
Denison, Texas 75020
www.denisonisd.net

Board of Trustees

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David Hawley, Member
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Scott Marr, Member

Administrative Officials

David Kirkbride, Ed. D., Superintendent
Andru Gilbert, Ed. D., Assistant Superintendent
Randy Reid, CPA, RTSBA, Assistant Superintendent for Business Services

Budget Document Prepared By
Randy Reid, CPA, RTSBA, Assistant Superintendent for Business Services

Budget Committee

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Chelsea Menjivar, Director of Business
Randy Reid, Assistant Superintendent for Business Services
Becky Russell, Board Trustee
Caleb Smith, Site Base Committee Member

Denison Independent School District

Consultants & Advisors

Auditors

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401 W State Highway 6
Waco, TX 76710

Bond Counsel

McCall, Parkhurst & Horton L.L.P.

Financial Advisor

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Dallas, Texas 75201

General Counsel

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Irving, Texas 75062

Depository Bank

Independent Bank
331 West Mains Street
Denison, Texas 75020

Architects

Corgan Associates
401 N. Houston St.
Dallas, Texas 75202

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INTRODUCTORY SECTION

Mission Statement

To ensure quality learning for all students...so that upon graduation, they will be prepared to assume the roles and responsibilities of productive adult citizens in our society.

Vision Statement

The Denison Independent School District will inspire, enable, and encourage all students to learn, grow and succeed in a global society.

Goals

- Provide our students with fundamentally sound academic skills.
- Produce students with diversified and challenging academic, career and life skills enabling them to function in multiple roles in their adult lives.
- Support the recruitment, development, and retention of qualified staff personnel.
- Partner with the parents and the community to realize our mission of providing a quality education for all students.
- Install a culture of responsibility, support and compassion for all students and employees.
- Have a safe, secure, and orderly learning environment in all facilities.
- Maintain fiscal integrity and responsibility within the Denison Independent School District

Budget Document Purpose and Basis for Presentation

We are pleased to present the 2022-23 budget for the Denison Independent School District. The budget has been prepared in accordance with state regulations and local policies covering the required twelve-month period from September 1, 2022, through August 31, 2023.

This budget document serves as the foundation for the District's financial planning and control. Denison Independent School District maintains budgetary controls throughout all of its financial systems in order to ensure compliance with legal provisions embodied in the appropriations approved by the Denison Independent School District Board of Trustees. The annual adopted budget includes the General, Debt Service, and Food Service Funds.

This document as a whole and the year-end Annual Financial Report are the primary vehicles used to present the financial plan and the results of operation of the Denison Independent School District. This document also provides timely and useful information concerning the past, current, and projected financial status of the District in order to facilitate financial decisions that support the educational goals of the District.

The budget document was prepared in the format recommended by the Association of School Business Officials International (ASBO) Meritorious Budget Award Program. This program format requires a governmental unit to publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

Budget Document Sections

The District's Budget is organized into four separate sections: *Introductory*, *Financial*, *Organizational*, and *Informational*.

The *Introductory Section* provides a complete overview of the entire budget document. The introductory section is the budget in narrative form (Charts, tables and graphs are used to assist the reader in this section).

The *Financial Section* is typically what we consider to be "the budget." This section is organized in a hierarchal order starting with the general fund. Charts, table, and graphs explain significant budget data. Included in this section are schedules for the General Fund, Food Service Fund and Debt Service Fund. Schedules are also provided that focus on key financial trends and the direct impact on the District's fund balance.

The *Organizational Section* describes the Denison ISD – who we are, where we are located, how our organization is structured, how our financial system functions, and what are our significant internal processes. This section informs the reader on the District's budget policies and development process, long range goals and the budget calendars used to adequately prepare and review the budget document.

The *Informational Section* is the final section of the budget document. This section provides other district-related information.

Budget Process

The State, the TEA, and the District formulate legal requirements for school district budgets, which guide the budget development process. These requirements are stipulated in detail within the subsequent sections of this document. The appropriated budget is prepared by fund, function, and major object. The legal level of budgetary control is the function level within a fund. Budgetary adjustments, as needed, are submitted for Board approval. All annual appropriations lapse at fiscal year-end.

Budgets for the General Fund, the National School Lunch Program (a special revenue fund subsequently referred to as Food Service), and the Debt Service Fund must be included in the official District budget (legal or fiscal year basis).

The budget process begins in December each year with the preparation of the budget calendar and enrollment projections. These enrollment forecasts are used extensively during the budget development stage to determine campus allotments and staffing allocations.

During the budget process, site-based decision-making teams, working under the direction of each campus principal, contribute extensively to campus budget decisions. Each campus receives a basic allotment per student to be used for supplies, materials, equipment, staff development and other appropriate instructional cost. The site-based decision-making teams make recommendations concerning utilization of this allocation.

Budgets for non- campus units are developed by department and program Directors. These budgets are reviewed by the Superintendent and Assistant Superintendent for Business Services.

Payroll budgets are developed based on evaluation of staffing needs at each campus and department, salary schedules, and approved pay rates.

Following this development process, consolidated budgetary information is presented to the budget committee and Board of Trustees.

Budget Priorities

The following priorities have driven the budget process so that the focus remains on the education of our students:

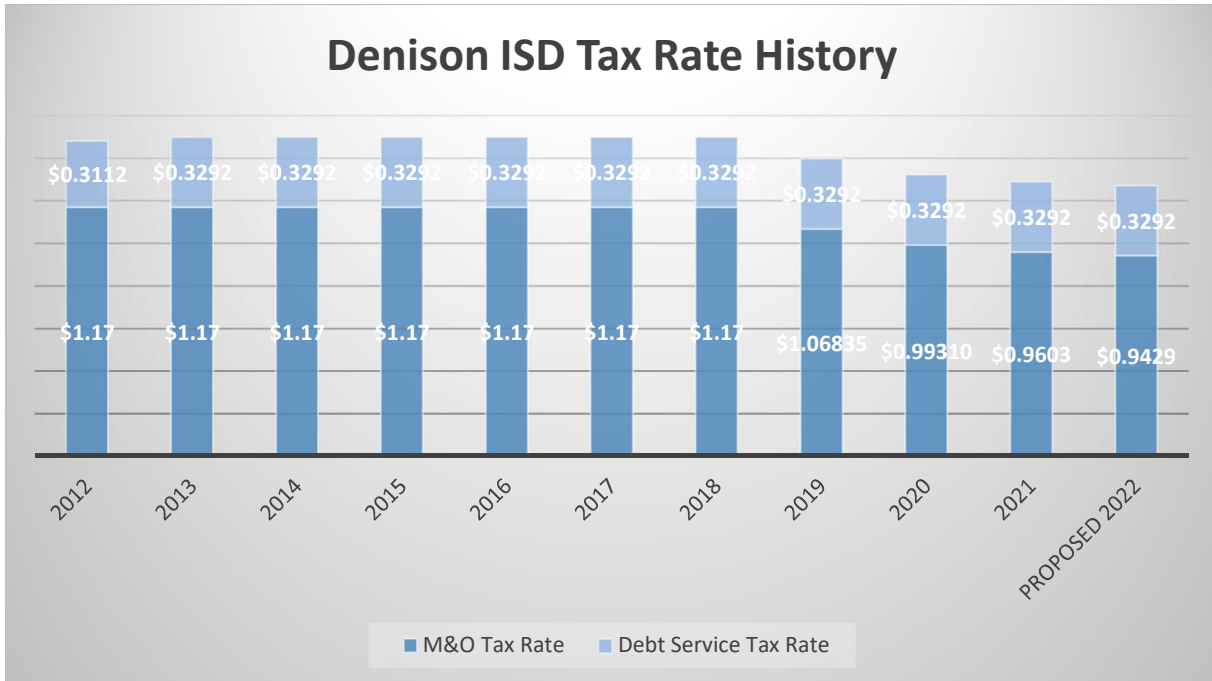
- Utilize Denison ISD staff input
- Explore methods to increase revenues
- Review expenditures for possible reductions
- Provide adequate staff, training, supplies, and facilities in order to meet the goals of Denison ISD and expectations of the community
- Provide competitive compensation and benefits for employees

Budget Development Key Issues

Several Key issues were considered in the budget development process. These issues include ESSER funding, property taxes, state funding, staffing needs, employee benefits, employee compensation, program requirements, facility repairs, inflationary operation cost increases, and allocation of resources.

Budget Highlights – Property Taxes

Property tax revenue is reported in the General Fund and Debt Service Fund. The total proposed tax rate of 2022-23 has been reduced by \$0.0174 to \$1.2721 per \$100 of valuation. The proposed operating tax rate is \$.9429, and the proposed debt service rate is \$0.3292.



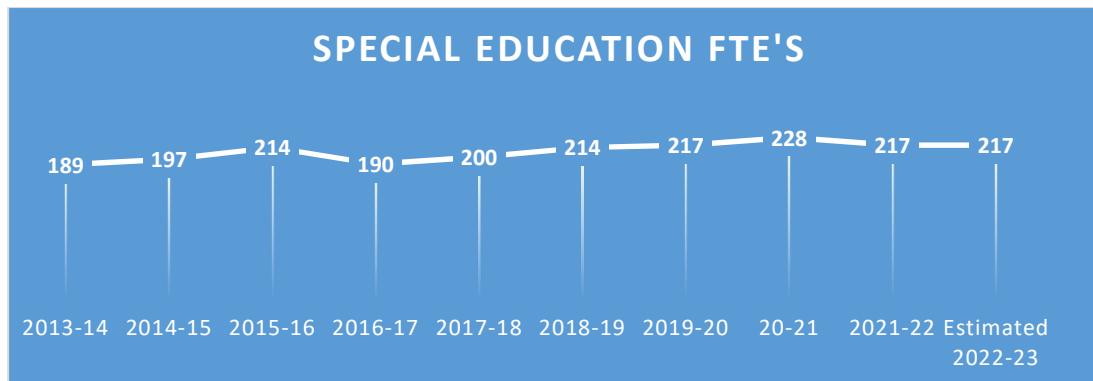
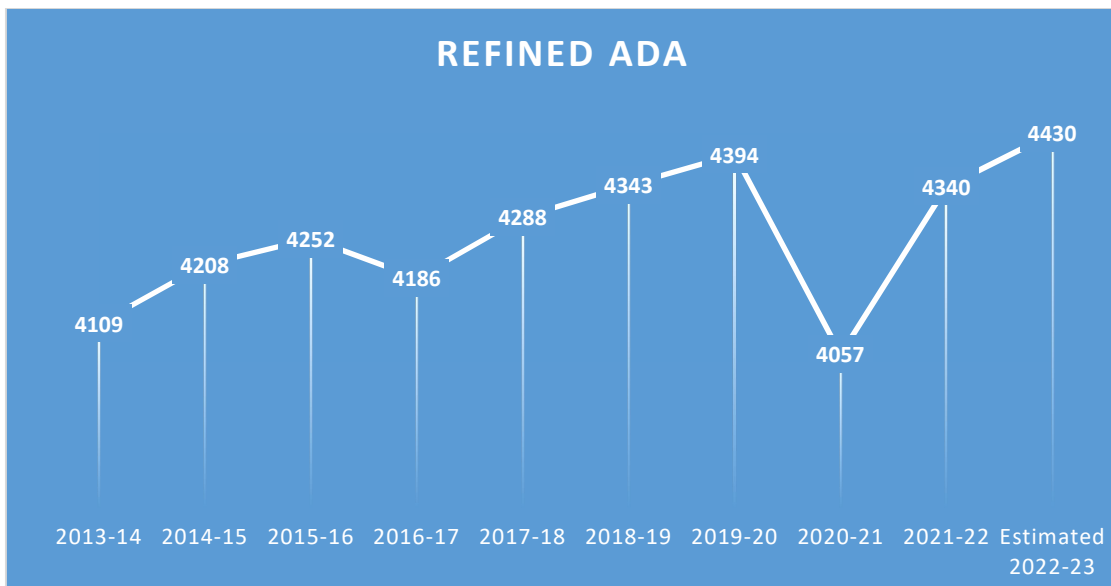
The estimated total tax levy for 2022-23 is \$37,591,350. The estimated tax levy is a 20.5% increase from the previous year tax levy.



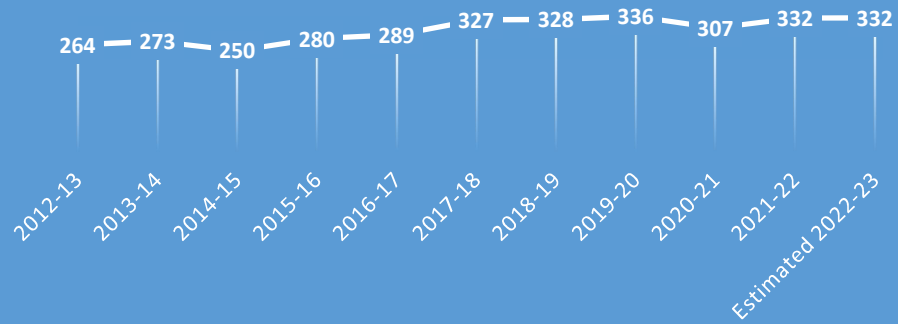
Budget Highlights – State Funding

State funding is a vital part of the revenue for Denison ISD. The Texas Foundation School Program funding constitutes much of the funding received by Denison ISD and most of this funding is reported in the General Fund. The Debt Service Fund, state grants, and some federal grants receive a small portion total state funding allocation.

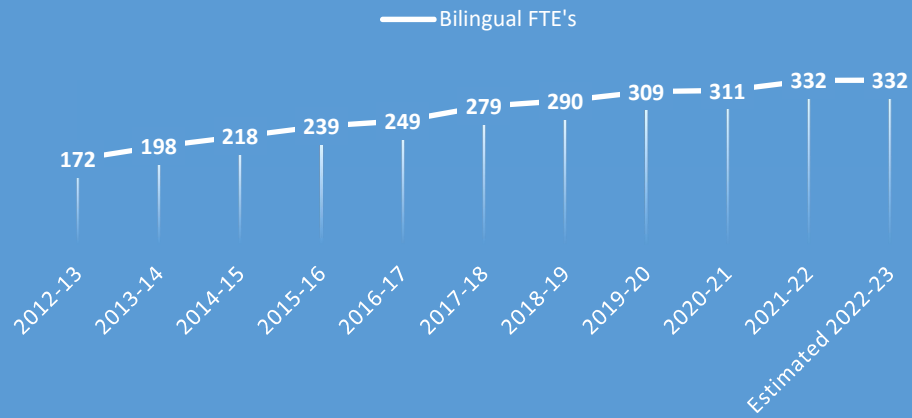
General Fund state funding is calculated by using several factors. Those factors include refined average daily attendance, special education full time equivalents, career & technology full time equivalents, certified property values, and other items pertaining to the district. State funding is estimated for the General fund to decrease by \$1,000,000.



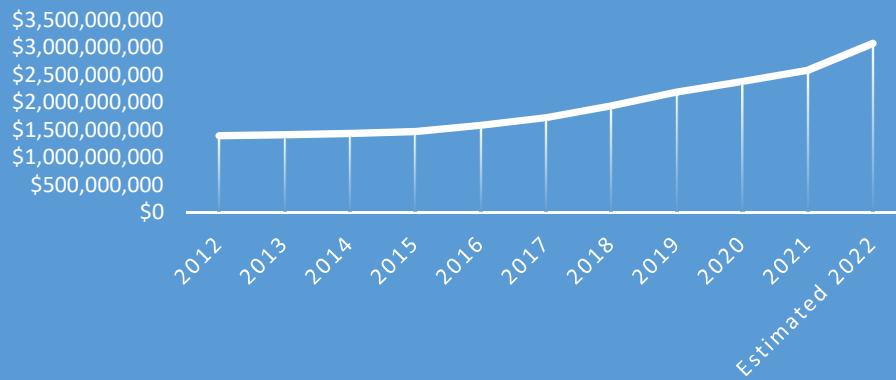
CAREER & TECHNOLOGY FTE'S



BILINGUAL FTE'S



NET TAXABLE VALUES



Budget Highlights – Staffing Needs

As enrollment increase, additional staff is essential to provide the necessary education services ranging from teachers to bus drivers. The District expects to see a slight growth in staff with additional student enrollment throughout the District.

It is anticipated that the Full Time Equivalent for teachers will increase for 2022-23. Staff increase will be partially funded by ESSER funding. The staffing increase will be for classroom staff and to help offset the effects on reduced at school instruction due to COVID-19.

Denison ISD FTE Staffing History (Fall Snapshot)					
	2017-18	2018-19	2019-20	2020-21	2021-22
Teachers	332	335	342	351	358
Central Administrative	15	16	16	19	19
School Administrative	12	13	17	17	17
Professional Support	50	51	52	61	64
Educational Aides	81	78	81	86	83
Auxiliary Staff	190	188	192	204	205
Total Staff FTE's	680	681	700	738	746

Budget Highlights – Employee Benefits

Denison ISD offers the following comprehensive benefits package:

TRS Active Care Health Insurance - The District will continue to contribute \$334 per month for full time employees.

\$5,000 term life insurance policy. – The District pays for this policy for full time employees.

Dental Insurance - May be purchased by employee with payroll deduction.

Vision Insurance - May be purchased by employee with payroll deduction.

Long-term Disability Insurance - May be purchased by employee with payroll deduction.

Flexible Spending Accounts and Health Savings Accounts

Additional Term Life Insurance - May be purchased by employee with payroll deduction

403 b Savings Plans – Employee may invest with payroll deduction

Budget Highlights – Employee Compensation

Public schools are labor intensive in nature. The largest single component of a school district's operating budget (approximately 80%) is its payroll cost.

Maintaining competent and fairly compensated staff is important to Denison ISD. Recruiting and retaining highly qualified staff for all positions is critical to the overall success and performance of our District. Employee compensation is reviewed in detail each year. This review allows the District to be competitive with other school districts and other industries in the area.

The following changes may be incorporated in the 2022-23 proposed budget:

Non-exempt maintenance, custodial, and food service employees will receive a \$2.00 hourly rate increase. The entry level wage for maintenance, custodial and food service will increase to \$14.00 per hour.

Bus drivers will receive a \$1.00 per hourly rate increase. The beginning rate for bus drivers will increase to \$20.00 per hour.

Professional instructional and student support personnel: teachers, librarians, full-time head nurse (RN), diagnosticians and counselors will be based on the enclosed salary schedule. The beginning salary was increased from \$50,000 to \$52,000.

Paraprofessional employees: Secretaries, teacher-aides, and clerks salary pay grades are based on a percentage of the teacher's salary schedule.

Professional instructional personnel (teachers and librarians) with a masters degree will continue to receive a local salary supplement of \$500 per year.

Administrators will receive a 2% increase.

Additional information concerning compensation can be viewed in the District compensation plan beginning on page 31.

Allocation of Financial Resources

Financial resources are distributed to each campus based upon average daily attendance, special population, and program needs. Student needs, such as instructional supplies, come from these budget allocations. Other costs, such as fuel and utilities, are based upon historical trends, special requests, and other relative information.

Introduction Conclusion

It is the intent of the Denison ISD administrative staff to conservatively estimate the resources anticipated under law along with accurate assumptions and values. This financial approach allows the Board to work diligently with the District's administration to maximize limited resources in effort to meet the many needs of our educational system, and there is never enough to satisfy all needs. We do believe that this budget document exhibits a strong effort to satisfy the needs of the students, families, and meet the expectations of our community. It is our goal to provide the best possible education for our students while still being efficient, effective, and transparent with the taxpayer funds of the Denison ISD.

Suggestions for change, which will improve delivery of educational and support services in the Denison ISD, are encouraged and welcomed. Please contact Randy Reid, Assistant Superintendent for Business Services at (903)461-7036 if anyone would like to provide suggestions or comments. Questions about this document are welcomed as well.

FINANCE SECTION

Financial Section Introduction

This financial section provides fiscal information regarding the various funds of the District. By law, the School Board of Trustees for Denison ISD must approve annual expenditure budgets for the General Fund, Student Nutrition Fund, and Debt Service Fund. These three funds make up the Governmental Funds. All other funds include proprietary funds, fiduciary funds, special revenue funds, and capital project funds.

In this section, a pyramid approach is presented by beginning with a Combined Statement of Revenues and Expenditures for all three Governmental funds together followed by schedules providing financial information for each of the funds. The District's budget is organized into the following fund categories:

General Fund - Used to pay for salaries and benefits of District staff, classroom resources, utilities, maintenance, custodial work, grounds upkeep, transportation, etc. Mainly to pay for the general operations of the District's facilities and staff.

Student Nutrition Fund - Used for the operation of the District's program to provide meals to the District's students. These operations are provided through a management and operations contract with Aramark Food Services.

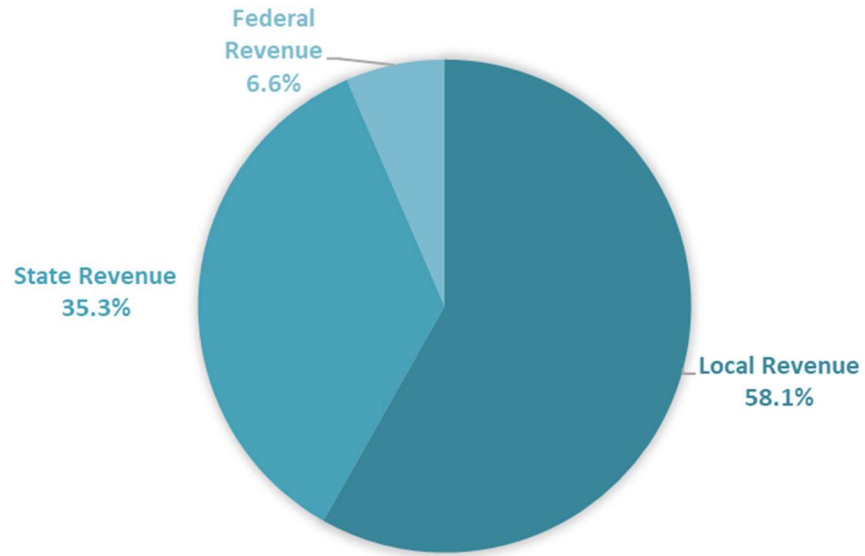
Debt Service Fund - Used to pay the annual principal and interest requirements resulting from the sale of bonds by the District with approval from the District's voters via a bond election. These bonds are sold to fund the construction of instructional buildings, other facilities, technology needs, and general maintenance projects.

Special Revenue Fund (Grants) – Used to account for the proceeds of specific revenue sources such as federal categorical, state or locally financed programs where unused balances are returned to the grant. These funds are tied to specific programmatic deliverables and expenditure restrictions.

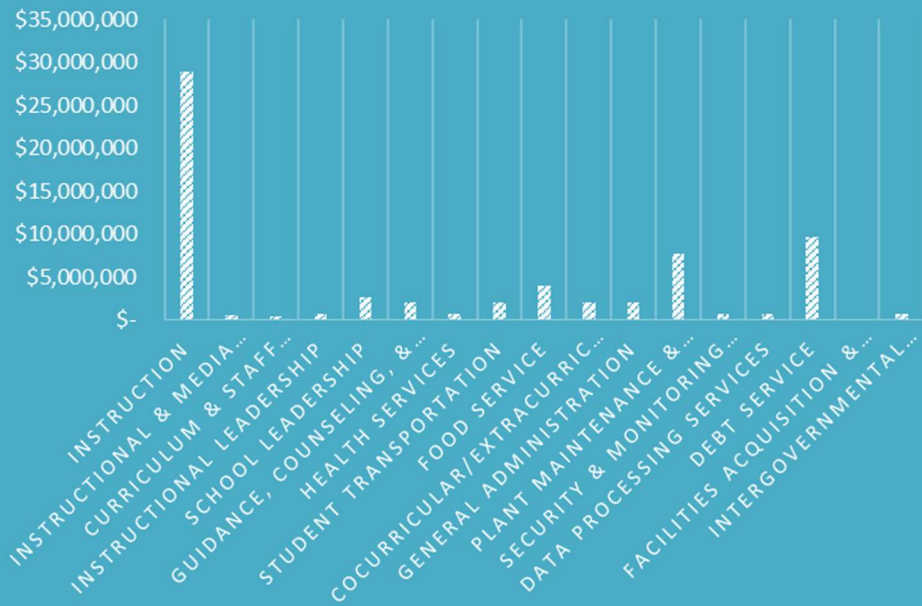
District Combined Budget

Combined Funds					
General Fund, Debt Service Fund, and Food Service Fund					
2022-23 Budget					
		General	Food Service	Debt Service	Total
Revenues					
Local Revenue		\$ 27,670,000	\$ 541,350	\$ 9,380,000	\$37,591,350
State Revenue		\$ 22,601,950	\$ 124,000	\$ 100,000	\$22,825,950
Federal Revenue		\$ 1,055,000	\$ 3,138,000		\$ 4,193,000
Total Revenue		\$ 51,326,950	\$ 3,803,350	\$ 9,480,000	\$64,610,300
Expenditures					
11 Instruction		\$ 28,847,223			\$28,847,223
12 Instructional & Media Resources		\$ 538,710			\$ 538,710
13 Curriculum & Staff Development		\$ 424,330			\$ 424,330
21 Instructional Leadership		\$ 735,112			\$ 735,112
23 School Leadership		\$ 2,704,050			\$ 2,704,050
31 Guidance, Counseling, & Eval.		\$ 2,061,627			\$ 2,061,627
33 Health Services		\$ 650,620			\$ 650,620
34 Student Transportation		\$ 2,092,700			\$ 2,092,700
35 Food Service		\$ -	\$ 3,936,111		\$ 3,936,111
36 Cocurricular/Extracurricular		\$ 2,076,665			\$ 2,076,665
41 General Administration		\$ 2,083,430			\$ 2,083,430
51 Plant Maintenance & Operations		\$ 7,720,283			\$ 7,720,283
52 Security & Monitoring Services		\$ 671,500			\$ 671,500
53 Data Processing Services		\$ 730,200			\$ 730,200
71 Debt Service		\$ 127,500		\$ 9,466,323	\$ 9,593,823
81 Facilities Acquisition & Construction		\$ -			\$ -
99 Intergovernmental Charges		\$ 740,000			\$ 740,000
Total Expenditures		\$ 52,203,950	\$ 3,936,111	\$ 9,466,323	\$65,606,384
Excess or (Deficiencies) of Revenue Over Expenditures		\$ (877,000)	\$ (132,761)	\$ 13,677	\$ (996,084)
Fund Balance-Beginning Estimated		\$ 20,000,000	\$ 700,000	\$ 3,750,000	\$24,450,000
Fund Balance-Ending-Projected		\$ 19,123,000	\$ 567,239	\$ 3,763,677	\$23,453,916
Maintenance & Operations Tax Rate		\$0.94290		\$0.3292	\$1.2721
Publish required notices budget amount: \$12,000					

DENISON ISD BUDGET REVENUES

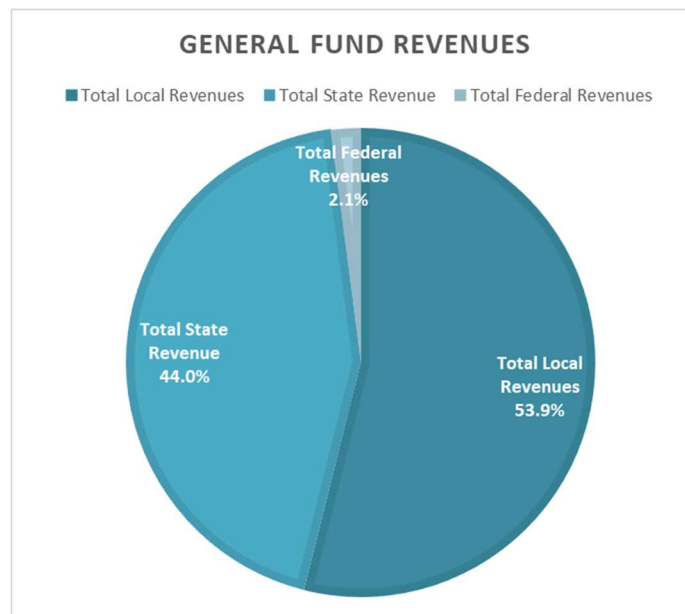


DENISON ISD EXPENDITURE BUDGET



General Fund Budget

Denison Independent School District						
General Fund Revenue						
		Actual 2020-21	Adopted Budget 2021-22	Budget 2022-23	Increase (Decrease)	% Increase (Decrease)
Local Revenues						
	Current Tax Collections	\$ 21,541,099	\$ 23,200,000	\$ 26,800,000	\$ 3,600,000	15.5%
	Delinquent Tax Collections	\$ 428,428	\$ 250,000	\$ 300,000	\$ 50,000	20.0%
	Penalties & Interest	\$ 297,630	\$ 200,000	\$ 250,000	\$ 50,000	25.0%
	Interest Earnings	\$ 65,843	\$ 100,000	\$ 80,000	\$ (20,000)	-20.0%
	Other Local Revenue	\$ 729,084	\$ 250,000	\$ 240,000	\$ (10,000)	-4.0%
	Total Local Revenues	\$ 23,062,084	\$ 24,000,000	\$ 27,670,000	\$ 3,670,000	15.3%
State Revenues						
	Foundation Sch Prog Revenue	\$ 20,856,040	\$ 22,000,000	\$ 19,786,950	\$ (2,213,050)	-10.1%
	TRS on Behalf	\$ 2,365,239	\$ 2,917,000	\$ 2,715,000	\$ (202,000)	-6.9%
	E-Rate	\$ 21,412	\$ 300,000	\$ 100,000	\$ (200,000)	
	Total State Revenue	\$ 23,242,691	\$ 25,217,000	\$ 22,601,950	\$ (2,615,050)	-10.37%
Federal Revenues						
	Flood Control	\$ 61,296	\$ 50,000	\$ 55,000	\$ 5,000	10.0%
	SHARS	\$ 1,214,476	\$ 650,000	\$ 1,000,000	\$ 350,000	53.8%
	Total Federal Revenues	\$ 1,275,772	\$ 700,000	\$ 1,055,000	\$ 355,000	50.7%
	Total Revenues	\$ 47,580,547	\$ 49,917,000	\$ 51,326,950	\$ 1,409,950	2.8%

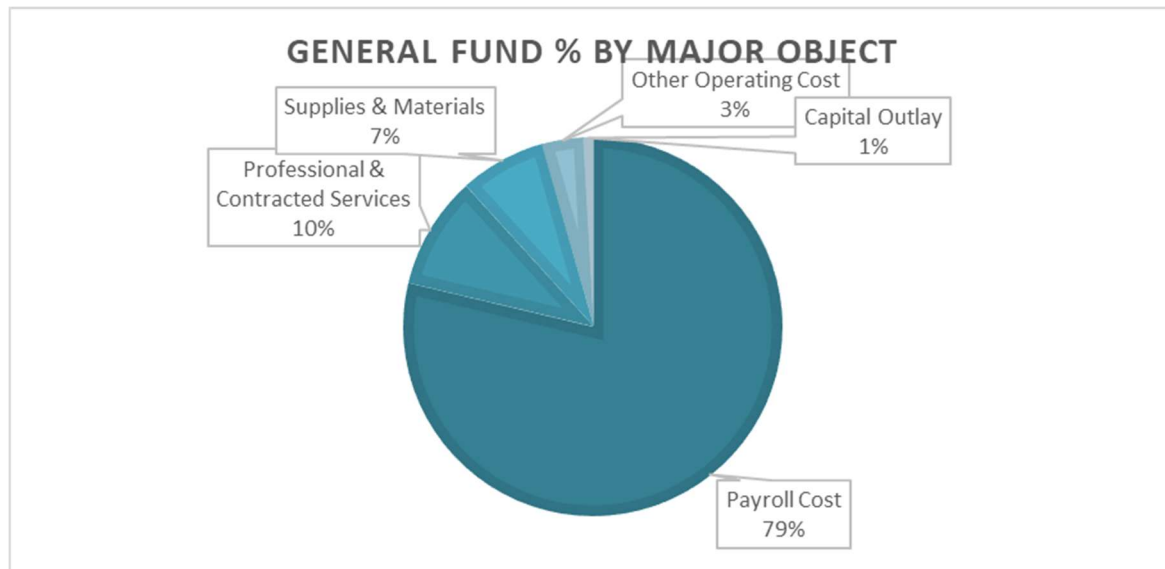


Denison Independent School District						
General Fund						
Expenditure Summary by Major Object within Function						
		Actual 2020-21	Adopted Budget 2021- 22	Budget 2022- 23	Increase (Decrease)	% Increase (Decrease)
11 Instruction						
Payroll Cost		\$ 25,072,565	\$ 25,903,260	\$ 26,409,308	\$ 506,048	2.0%
Professional & Contracted Servi		\$ 415,143	\$ 467,359	\$ 327,839	\$ (139,520)	-29.9%
Supplies & Materials		\$ 1,607,618	\$ 1,862,344	\$ 1,879,121	\$ 16,777	0.9%
Other Operating Cost		\$ 86,934	\$ 234,019	\$ 189,205	\$ (44,814)	-19.1%
Capital Outlay		\$ 9,699	\$ 89,000	\$ 41,750	\$ (47,250)	-53.1%
Instruction		\$ 27,191,959	\$ 28,555,982	\$ 28,847,223	\$ 291,241	1.0%
12 Instructional & Media Resources						
Payroll Cost		\$ 246,959	\$ 372,575	\$ 413,900	\$ 41,325	11.1%
Professional & Contracted Servi		\$ 23,500	\$ 21,500	\$ 30,300	\$ 8,800	40.9%
Supplies & Materials		\$ 96,238	\$ 109,591	\$ 90,910	\$ (18,681)	-17.0%
Other Operating Cost		\$ -	\$ 2,300	\$ 3,600	\$ 1,300	56.5%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	0.0%
Instructional & Media Resource		\$ 366,697	\$ 505,966	\$ 538,710	\$ 32,744	6.5%
			\$ -	\$ -		
13 Curriculum & Staff Development			\$ -	\$ -		
Payroll Cost		\$ 239,254	\$ 355,700	\$ 317,000	\$ (38,700)	-10.9%
Professional & Contracted Servi		\$ 40,400	\$ 13,500	\$ 13,500	\$ -	0.0%
Supplies & Materials		\$ 27,013	\$ 48,329	\$ 52,329	\$ 4,000	8.3%
Other Operating Cost		\$ 7,135	\$ 41,501	\$ 41,501	\$ -	0.0%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	0.0%
Curriculum & Staff Developmen		\$ 313,802	\$ 459,030	\$ 424,330	\$ (34,700)	-7.6%
21 Instructional Leadership						
Payroll Cost		\$ 515,167	\$ 667,000	\$ 700,112	\$ 33,112	5.0%
Professional & Contracted Servi		\$ 2,656	\$ 3,000	\$ 3,500	\$ 500	0.0%
Supplies & Materials		\$ 5,022	\$ 23,000	\$ 14,100	\$ (8,900)	-38.7%
Other Operating Cost		\$ 1,424	\$ 19,150	\$ 17,400	\$ (1,750)	-9.1%
Capital Outlay		\$ -	\$ -	\$ -	\$ -	0.0%
Instructional Leadership		\$ 524,269	\$ 712,150	\$ 735,112	\$ 22,962	3.2%

23 School Leadership					
Payroll Cost	\$ 2,080,611	\$ 2,581,400	\$ 2,562,300	\$ (19,100)	-0.7%
Professional & Contracted Servi	\$ 5,345	\$ 9,700	\$ 17,350	\$ 7,650	78.9%
Supplies & Materials	\$ 31,418	\$ 57,263	\$ 62,820	\$ 5,557	9.7%
Other Operating Cost	\$ 6,284	\$ 37,730	\$ 61,580	\$ 23,850	63.2%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
School Leadership	\$ 2,123,658	\$ 2,686,093	\$ 2,704,050	\$ 17,957	0.7%
31 Guidance, Counseling, & Eval.					
Payroll Cost	\$ 1,648,333	\$ 1,905,475	\$ 1,878,940	\$ (26,535)	-1.4%
Professional & Contracted Servi	\$ 90,776	\$ 101,750	\$ 97,550	\$ (4,200)	-4.1%
Supplies & Materials	\$ 33,642	\$ 67,800	\$ 59,607	\$ (8,193)	-12.1%
Other Operating Cost	\$ 9,154	\$ 27,630	\$ 25,530	\$ (2,100)	-7.6%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Guidance, Counseling, & Eval.	\$ 1,781,905	\$ 2,102,655	\$ 2,061,627	\$ (41,028)	-2.0%
33 Health Services					
Payroll Cost	\$ 438,949	\$ 510,225	\$ 624,620	\$ 114,395	22.4%
Professional & Contracted Servi	\$ 818	\$ 1,500	\$ 1,500	\$ -	0.0%
Supplies & Materials	\$ 12,324	\$ 16,000	\$ 22,500	\$ 6,500	40.6%
Other Operating Cost	\$ 500	\$ 2,000	\$ 2,000	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Health Services	\$ 452,591	\$ 529,725	\$ 650,620	\$ 120,895	22.8%
34 Student Transportation					
Payroll Cost	\$ 1,161,184	\$ 1,416,700	\$ 1,426,700	\$ 10,000	0.7%
Professional & Contracted Servi	\$ 74,171	\$ 124,500	\$ 131,500	\$ 7,000	5.6%
Supplies & Materials	\$ 277,841	\$ 323,000	\$ 321,500	\$ (1,500)	-0.5%
Other Operating Cost	\$ 24,162	\$ 9,000	\$ 48,000	\$ 39,000	433.3%
Capital Outlay	\$ 491,229	\$ 270,000	\$ 165,000	\$ (105,000)	-38.9%
Student Transportation	\$ 2,028,587	\$ 2,143,200	\$ 2,092,700	\$ (50,500)	-2.4%
36 Cocurricular/Extracurricular					
Payroll Cost	\$ 762,420	\$ 1,017,900	\$ 1,071,600	\$ 53,700	5.3%
Professional & Contracted Servi	\$ 118,797	\$ 141,750	\$ 151,250	\$ 9,500	6.7%
Supplies & Materials	\$ 400,932	\$ 352,185	\$ 353,985	\$ 1,800	0.5%
Other Operating Cost	\$ 269,698	\$ 554,364	\$ 494,830	\$ (59,534)	-10.7%
Capital Outlay	\$ -	\$ 17,500	\$ 5,000	\$ (12,500)	0.0%
Cocurricular/Extracurricular	\$ 1,551,847	\$ 2,083,699	\$ 2,076,665	\$ (7,034)	-0.3%

41 General Administration						
	Payroll Cost	\$ 1,096,473	\$ 1,417,500	\$ 1,445,780	\$ 28,280	2.0%
	Professional & Contracted Servi	\$ 239,754	\$ 305,000	\$ 338,000	\$ 33,000	10.8%
	Supplies & Materials	\$ 67,614	\$ 85,800	\$ 91,500	\$ 5,700	6.6%
	Other Operating Cost	\$ 192,794	\$ 206,500	\$ 208,150	\$ 1,650	0.8%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
	General Administration	\$ 1,596,635	\$ 2,014,800	\$ 2,083,430	\$ 68,630	3.4%
51 Plant Maintenance & Operations						
	Payroll Cost	\$ 3,069,627	\$ 3,323,000	\$ 3,544,383	\$ 221,383	6.7%
	Professional & Contracted Servi	\$ 2,617,621	\$ 2,809,500	\$ 2,584,500	\$ (225,000)	-8.0%
	Supplies & Materials	\$ 661,045	\$ 494,500	\$ 635,500	\$ 141,000	28.5%
	Other Operating Cost	\$ 463,470	\$ 511,000	\$ 755,900	\$ 244,900	47.9%
	Capital Outlay	\$ 256,729	\$ 170,000	\$ 200,000	\$ 30,000	17.6%
	Plant Maintenance & Operation	\$ 7,068,492	\$ 7,308,000	\$ 7,720,283	\$ 412,283	5.6%
52 Security & Monitoring Services						
	Payroll Cost	\$ 162,949	\$ 162,250	\$ 187,500	\$ 25,250	15.6%
	Professional & Contracted Servi	\$ 178,990	\$ 276,000	\$ 406,000	\$ 130,000	47.1%
	Supplies & Materials	\$ 43,280	\$ 115,600	\$ 72,500	\$ (43,100)	-37.3%
	Other Operating Cost	\$ 3,606	\$ 5,000	\$ 5,500	\$ 500	0.0%
	Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
	Security & Monitoring Services	\$ 388,825	\$ 558,850	\$ 671,500	\$ 112,650	20.2%
53 Data Processing Services					\$ -	
	Payroll Cost	\$ 321,046	\$ 403,800	\$ 408,500	\$ 4,700	1.2%
	Professional & Contracted Servi	\$ 82,924	\$ 275,770	\$ 156,400	\$ (119,370)	-43.3%
	Supplies & Materials	\$ 331,635	\$ 161,255	\$ 165,000	\$ 3,745	2.3%
	Other Operating Cost	\$ 687	\$ 5,540	\$ 300	\$ (5,240)	-94.6%
	Capital Outlay	\$ -	\$ 35,000	\$ -	\$ (35,000)	-100.0%
	Data Processing Services	\$ 736,292	\$ 881,365	\$ 730,200	\$ (151,165)	-17.2%

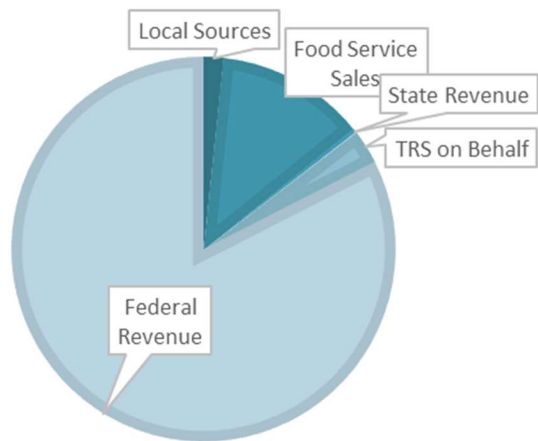
71 Debt Service					
Professional & Contracted Serv.	\$ -	\$ -	\$ 127,500	\$ 127,500	100.0%
Debt Service			\$ 127,500		
81 Facilities Acquisition & Construction					
Professional & Contracted Servi	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	\$ -	\$ -	\$ -	\$ -	0.0%
Other Operating Cost	\$ -	\$ -	\$ -	\$ -	0.0%
Capital Outlay	\$ -	\$ -	\$ -	\$ -	0.0%
Facilities Acquisition & Construc	\$ -	\$ -	\$ -	\$ -	0.0%
99 Intergovernmental Charges					
Professional & Contracted Servi	\$ 519,880	\$ 615,000	\$ 740,000	\$ 125,000	20.3%
Intergovernmental Charges	\$ 519,880	\$ 615,000	\$ 740,000	\$ 125,000	20.3%
Total Expenditures	\$ 46,645,439	\$ 51,156,515	\$ 52,076,450	\$ 919,935	1.8%
Total by Major Object					
Payroll Cost	\$ 36,815,537	\$ 40,036,785	\$ 40,990,643	\$ 953,858	2.4%
Professional & Contracted Servi	\$ 4,410,775	\$ 5,165,829	\$ 4,999,189	\$ (166,640)	-3.2%
Supplies & Materials	\$ 3,595,622	\$ 3,716,667	\$ 3,821,372	\$ 104,705	2.8%
Other Operating Cost	\$ 1,065,848	\$ 1,655,734	\$ 1,853,496	\$ 197,762	11.9%
Capital Outlay	\$ 757,657	\$ 581,500	\$ 411,750	\$ (169,750)	-29.2%
Total	\$ 46,645,439	\$ 51,156,515	\$ 52,076,450	\$ 919,935	1.8%



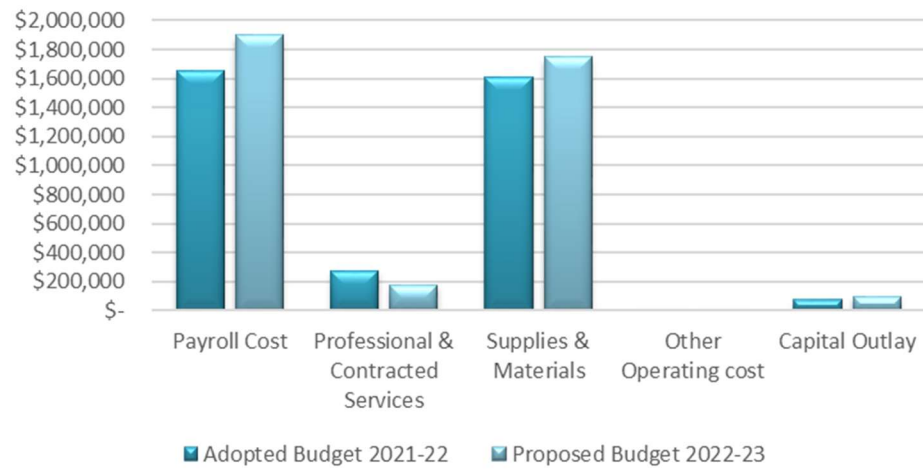
Food Service Budget

Denison Independent School District						
Food Service Fund Budget						
2022-23 Budget						
		Actual 2020-21	Adopted Budget 2021-22	Budget 2022-23	Increase (Decrease)	% Increase (Decrease)
Revenues						
	Local Sources		\$ 67,300	\$ 63,000	\$ (4,300)	-6.4%
	Food Service Sales	\$ 179,571	\$ 484,500	\$ 478,350	\$ (6,150)	-1.3%
	State Revenue	\$ 14,656	\$ 14,200	\$ 14,000	\$ (200)	-1.4%
	TRS on Behalf	\$ 89,996	\$ 135,000	\$ 110,000	\$ (25,000)	-18.5%
	Federal Revenue	\$ 3,075,059	\$ 2,957,000	\$ 3,138,000	\$ 181,000	6.1%
	Total Revenues	\$ 3,359,282	\$ 3,658,000	\$ 3,803,350	\$ 145,350	4.0%
Expenditures						
35	Payroll Cost	\$ 1,559,777	\$ 1,657,600	\$ 1,900,000	\$ 242,400	14.6%
	Professional & Contracted Services	\$ 366,793	\$ 277,600	\$ 177,111	\$ (100,489)	-36.2%
	Supplies & Materials	\$ 1,396,503	\$ 1,610,500	\$ 1,748,500	\$ 138,000	8.6%
	Other Operating cost	\$ 7,928	\$ 10,000	\$ 10,500	\$ 500	5.0%
	Capital Outlay		\$ 75,000	\$ 100,000	\$ 25,000	33.3%
	Total Expense	\$ 3,331,001	\$ 3,630,700	\$ 3,936,111	\$ 305,411	8.4%
	Excess (Deficiencies) of Revenue					
	Over Expenditures	\$ 28,281	\$ 27,300	\$ (132,761)	\$ (160,061)	

FOOD SERVICE 2022-23 REVENUES



Food Service Expenditures

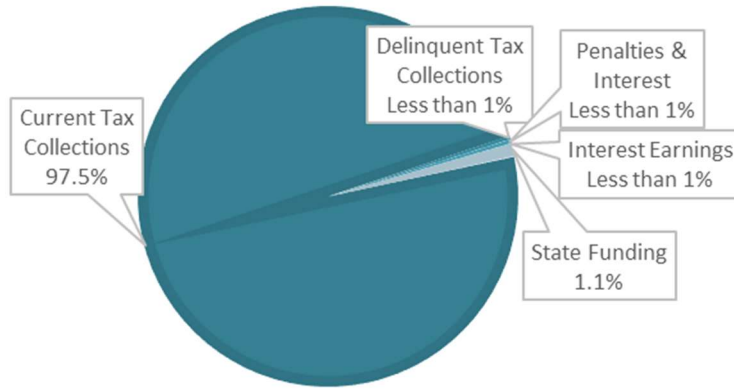


Debt Service Budget

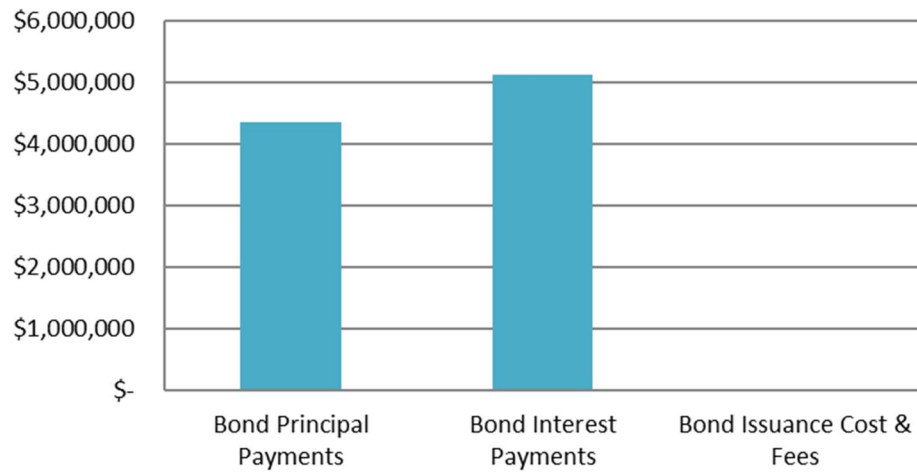
Debt Service Fund Detail Budget						
2022-23 Budget						
		Actual 2020-21	Adopted Budget 2021-22	Budget 2022-23	Increase (Decrease)	% Increase (Decrease)
Revenues						
	Current Tax Collections	\$ 7,132,419	\$ 7,648,000	\$ 9,310,000	\$ 1,662,000	21.7%
	Delinquent Tax Collections	\$ 126,956	\$ 30,000	\$ 30,000	\$ -	0.0%
	Penalties & Interest	\$ 86,733	\$ 30,000	\$ 30,000	\$ -	0.0%
	Interest Earnings	\$ 20,564	\$ 10,000	\$ 10,000	\$ -	0.0%
	State Funding	\$ 182,991	\$ 50,000	\$ 100,000	\$ 50,000	100.0%
	Total Revenues	\$ 7,549,663	\$ 7,768,000	\$ 9,480,000	\$ 1,712,000	22.0%
Expenditures						
	Bond Principal Payments	\$ 4,142,933	\$ 4,103,160	\$ 4,345,000	\$ 241,840	5.9%
	Bond Interest Payments	\$ 4,236,315	\$ 3,582,338	\$ 5,108,323	\$ 1,525,985	42.6%
	Bond Issuance Cost & Fees	\$ 8,010	\$ 7,000	\$ 13,000	\$ 6,000	85.7%
	Total Expense	\$ 8,387,258	\$ 7,692,498	\$ 9,466,323	\$ 1,773,825	23.1%
	Excess (Deficiencies) of Revenue Over Expenditures	\$ (837,595)	\$ 75,502	\$ 13,677	\$ (61,825)	

DEBT SERVICE REVENUE

■ Current Tax Collections
 ■ Delinquent Tax Collections
 ■ Penalties & Interest
■ Interest Earnings
 ■ State Funding



Debt Service Fund Expenditures



ORGANIZATION SECTION

Description of Community

Denison is a city in Grayson County, Texas, United States. It is 75 miles north of Dallas. The population was 22,682 at the 2010 census. Denison is part of the Texoma region and is one of two principal cities in the Sherman–Denison Metropolitan Statistical Area. Denison is known as the birthplace of Dwight D. Eisenhower, the 34th President of the United States.

Denison was founded in 1872 in conjunction with the Missouri-Kansas-Texas Railroad(MKT) or "Katy" Depot. It was named after the wealthy Katy Vice President George Denison. Because the town was established close to where the MKT crossed the Red River (both important conduits of transportation in the industrial era), it came to be an important commercial center in the 19th century American West.

Today, Denison has a population of approximately 25,000 people.

Description of Entity

The Denison Independent School District is an independent public educational agency operating under applicable laws and regulations of the State of Texas. The Denison ISD Board of Trustees is the level of government which has oversight responsibility and control over all activities related to public school education within the District. The district receives funding from local, state, and federal government sources and must comply with all the requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined in generally accepted accounting principles.

The Board has final control over local school matters limited only by the state legislature, by the courts, and by the will of the people as expressed in the School Board elections. Board decisions are based on a majority vote of those present. In general, the Board adopts policies, sets direction for curriculum, employs the Superintendent, and oversees the operations of the District and its schools. Besides general Board business, Trustees are charged with numerous statutory regulations including calling trustee and other school elections and canvassing the results, organizing the Board and electing its officers. The Board is also responsible for setting the tax rate, setting salary schedules, acting as a board of appeals in personnel and student matters, confirming recommendations for textbook adoptions, and for adopting and amending the annual budget.

Denison Independent School District Board of Trustees

The seven-member Board serves a three-year term in office without compensation. On rotating basis, two or three places are filled during annual elections held on the regular election day in May. Vacancies may be filled by appointment until the next election. Candidates must be qualified voters of the District. Regular Board meetings are scheduled the third Tuesday of each month and are held at the Denison ISD Administration Building located at 1201 S. Rusk Avenue, Denison, Texas. Special meetings and work sessions are scheduled as needed and announced in compliance with the public notice requirements.

Bob Rhoden.....	President
Becky Russell.....	Vice President
Linda Flemming.....	Secretary
Shelle Cassell.....	Member
David Hawley.....	Member
Eric Hunt.....	Member
Scott Marr.....	Member
Becky Russell.....	Member

Administrative Officials

Dr. Henry Scott.....	Superintendent
Dr. David Kirkbride.....	Assistant Superintendent of Administration
Dr. Andru Gilbert.....	Assistant Superintendent of Administration
Randy Reid.....	Assistant Superintendent for Business Services
Chelsea Menjivar.....	Director of Business
Shonda Cannon.....	Director of Instruction
Sherry Christie.....	Public Information
Brian Eaves.....	Public Information Coordinator
Kyle Harris.....	Director of Technology
Debbie Hosford.....	Director of Food Service
Regina Prigge.....	Director of Testing & Accountability
Debbie Hosford.....	Director of Food Service
Kerry Kaai.....	Director of Special Education
David Self.....	Director of Facilities
Randy Taylor.....	Director of Transportation
Melanie Truxal.....	Exec. Director, Denison Education Foundation

Campus Information

The District provides educational services to all children within its designated boundaries. These services include early education through 12th grade. For 2021-22, the District is composed of five elementary schools, one intermediate school, one middle school, one alternative school and one high school. Please see the following campus listings:

Denison High School
4200 N. SH 91
Denison, TX 75020

Pathways High School
318 W. Morgan St.
Denison, TX 75020

Scott Middle School
1901 S. Mirick
Denison, TX 75020

B. McDaniel Intermediate School
400 Lillis Lane
Denison, TX 75020

Houston Elementary
1100 West Morgan St.
Denison, TX 75020

Hyde Park Elementary
1701 Hyde Park Street
Denison, TX 75020

Lamar Elementary
1000 S. Fifth Avenue
Denison, TX 75020

Mayes Elementary School
201 Jenny Lane
Denison, TX 75020

Terrell Elementary School
230 W. Martin Luther King
Denison, TX 75020

Enrollment 2021-22(Fall Snapshot)					
	Houston	Hyde Park	Mayes	Lamar	Terrell
EE	19	2	0	1	0
PK	44	29	21	52	20
KG	52	77	88	80	63
1st	44	99	89	92	75
2nd	34	81	86	81	56
3rd	42	77	64	73	48
4th	41	73	100	63	57
Total	276	438	448	442	319

Enrollment 2021-22(Fall Snapshot)				
	B. McDaniel	Scott	Pathways	DHS
5th	351			
6th	341			
7th		380		
8th		356		
9th			7	373
10th			14	330
11th			5	302
12th			14	281
Total	692	736	40	1286

Enrollment(Fall Snapshot)									
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
EE	10	8	18	11	9	12	17	5	22
PK	226	232	186	198	204	204	194	145	166
KG	356	357	348	340	335	329	388	371	360
1st	343	352	363	344	350	339	328	356	399
2nd	314	342	352	336	345	348	332	307	338
3rd	330	323	335	328	345	348	350	316	304
4th	322	341	330	320	349	375	348	349	334
5th	317	338	338	333	338	360	371	338	351
6th	323	313	335	335	338	345	365	360	341
7th	330	337	327	337	365	361	350	351	380
8th	320	333	337	322	349	357	361	352	356
9th	325	352	396	391	377	390	384	380	380
10th	332	305	321	328	364	342	351	337	344
11th	268	319	281	323	298	333	303	334	307
12th	288	278	306	251	292	281	308	290	295
Total	4,404	4,530	4,573	4,497	4,658	4724	4750	4591	4677

Student Ethnicity(Fall Snapshot)						
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Hispanic/Latino	18.5%	19.7%	19.8%	20.5%	21.2%	23%
American Indian or Alaska Native	2.2%	2.1%	2%	1.8%	1.8%	1.7%
Asian	0.7%	0.5%	.8%	.8%	.6%	.6%
Black or African American	9.9%	10.4%	10.3%	10.1%	9.8%	9.3%
Hawaiian or Other Pacific Islander	0%	0%	0%	0%	0%	0%
Two or More Races				8.2%	8.9%	9.4%
White	62.2%	60.8	59.3%	58.9%	57.7%	56%

Denison Independent School District 2022-2023 Budget Calendar

January 7, 2022	Preliminary student projections established, and allocations distributed to campuses and departments
January 7, 2022	Review budget handbook
January 18, 2022	Present budget handbook for Board approval
January 28, 2022	Distributions of budget preparation information and budget training schedule
February 22, 2022	Review salary schedules, pay rates, and staffing allocations.
April 29, 2022	Deadline to submit campus and department budgets
May 27, 2022	Preliminary projections of revenues for 2022-23
June 14, 2022	Budget Committee Meeting: Preliminary budget discussion
July 13, 2022	Budget Committee Meeting: Preliminary budget discussion
July 19, 2022	Present preliminary budget to Board of Trustees
July 27, 2022	Budget Committee Meeting (if needed)
August 2, 2022	Publish “Notice of Public Meeting to Discuss Budget and Proposed Tax Rate” and post summary of proposed budget on district website
August 16, 2022	Public hearing on the 2022-23 proposed budget; Present proposed budget and proposed tax rate for Board of Trustees approval

SUPPLEMENTAL INFORMATION SECTION

Compensation Plan 2022-23

2022-2023 Teacher Salary Schedule								
Bachelor's Degree - 187 days								
Step					2022-23 Salary			
			0		\$52,000			
			1		\$52,200			
			2		\$52,400			
			3		\$52,600			
			4		\$52,800			
			5		\$53,000			
			6		\$53,200			
			7		\$53,400			
			8		\$53,600			
			9		\$53,800			
			10		\$54,000			
			11		\$54,200			
			12		\$54,400			
			13		\$54,900			
			14		\$55,650			
			15		\$56,360			
			16		\$57,040			
			17		\$57,680			
			18		\$58,280			
			19		\$58,860			
			20		\$59,400			
			21		\$59,700			
			22		\$60,000			
			23		\$60,400			
			24		\$61,000			
			25		\$61,600			
			26		\$62,200			
			27		\$62,800			
			28		\$63,300			
			29		\$63,800			
			30		\$64,300			
*500 Stipend for Master's Degree in teaching capacity.								
Full -time classroom teachers, full-time counselors, full-time librarians and full-time head nurse (R.N.)								

Pay Grade 1	
Instructional Aides	187 Days
Parent Involvement Coordinators	187 Days
Elementary Attendance Clerks	187 Days
Head Start Aide	187 Days
Pay Grade 3	
B.McDaniel Attendance Clerk	187 Days
B. McDaniel Registrar/Office Asst.	187 Days
SMS Attendance Clerk	187 Days
DHS Clerks-Principal's Office	197 Days
DHS Counselor's secretary	197 Days
Secretary to Asst Principal SMS	197 Days
DHS Attendance Clerk	197 Days
Athletic Director's Secretary	206 Days
Pay Grade 4	
Library Aides and Computer Aides	187 Days
Pathways-Secretary	192 Days
SMS-Front Office Clerk	192 Days
Elementary Secretaries	206 Days
Admin- SPED Clerk	206 Days
Pay Grade 5	
BMC Principal Secretary	206 Days
SMC Principal Secretary	206 Days
DHS Principal Secretary	206 Days
Compensatory Ed. Secretary	230 Days
Curriculum Dept. Secretary	230 Days
Food Service Secretary	230 Days
SPED Data Clerk	230 Days
Facilities Secretary	230 Days
Pay Grade 6	
Account Payable Clerk	230 Days
Business Office Coordinator	230 Days
Business Office Seretary	230 Days
Payroll Accounting Clerk	230 Days
Purchasing Clerk	230 Days
Receptionist/Assist. Supt. Secretary	230 Days
Technology Assistant	230 Days
Peims Coordinator	230 Days
SPED Secretary	230 Days
Pay Grade 7	
Superintendent Secretary	230 Days
Pay Grade 8	
Nurses	187 Days
Pay Grade 9	
Discipline Management Center Manager	187 Days

Denison Independent School District 2022-23 Paraprofessional Schedule Pay Grade 3			
Instructional Aides	187 Days		
Parent Involvement Coordinators	187 Days		
Elementary Attendance Clerks	187 Days		
Head Start Aide	187 Days		
Years Experience	Hourly Rate	Daily Rate	187 Days
0	\$13.54	\$108.34	\$20,260
1	\$13.64	\$109.12	\$20,405
2	\$13.73	\$109.87	\$20,545
3	\$13.90	\$111.18	\$20,790
4	\$14.28	\$114.22	\$21,360
5	\$14.63	\$117.01	\$21,880
6	\$15.04	\$120.32	\$22,500
7	\$15.39	\$123.13	\$23,025
8	\$15.72	\$125.78	\$23,520
9	\$16.03	\$128.26	\$23,985
10	\$16.29	\$130.32	\$24,370
11	\$16.53	\$132.25	\$24,730
12	\$16.76	\$134.06	\$25,070
13	\$17.00	\$135.96	\$25,425
14	\$17.26	\$138.05	\$25,815
15	\$17.50	\$140.00	\$26,180
16	\$17.73	\$141.87	\$26,530
17	\$17.95	\$143.61	\$26,855
18	\$18.16	\$145.27	\$27,165
19	\$18.36	\$146.84	\$27,460
20	\$18.54	\$148.32	\$27,735
21	\$18.71	\$149.65	\$27,985
22	\$18.91	\$151.26	\$28,285
23	\$19.11	\$152.87	\$28,586
24	\$19.31	\$154.47	\$28,885
25	\$19.51	\$156.07	\$29,185
26	\$19.71	\$157.67	\$29,485
27	\$19.91	\$159.28	\$29,785
28	\$20.08	\$160.61	\$30,035
29	\$20.24	\$161.95	\$30,285
30	\$20.41	\$163.29	\$30,535

Denison Independent School District
2022-2023 Paraprofessional Schedule

Pay Grade 3

B. McDaniel Attendance Clerk	187 Days
B. McDaniel Registrar/Office Asst.	187 Days
SMS Attendance Clerk	187 Days
DHS Clerks-Principal's Office	197 Days
DHS Counselor's Secretary	197 Days
Secretary to Asst Principal SMS	197 Days
DHS Attendance Clerk	197 Days
Athletic Director's Secretary	206 Days

Exp.	Hourly Rate	Daily Rate	187 Days	197 Days	206 Days
0	\$14.25	\$114.01	\$21,320	\$22,460	\$23,486
1	\$14.36	\$114.88	\$21,482	\$22,631	\$23,665
2	\$14.47	\$115.72	\$21,640	\$22,797	\$23,839
3	\$14.64	\$117.12	\$21,902	\$23,073	\$24,127
4	\$15.05	\$120.37	\$22,510	\$23,714	\$24,797
5	\$15.41	\$123.27	\$23,052	\$24,285	\$25,394
6	\$15.85	\$126.79	\$23,709	\$24,977	\$26,118
7	\$16.22	\$129.76	\$24,266	\$25,564	\$26,732
8	\$16.57	\$132.57	\$24,790	\$26,116	\$27,309
9	\$16.90	\$135.20	\$25,283	\$26,635	\$27,852
10	\$17.17	\$137.39	\$25,691	\$27,065	\$28,301
11	\$17.43	\$139.43	\$26,073	\$27,467	\$28,722
12	\$17.67	\$141.35	\$26,433	\$27,847	\$29,119
13	\$17.92	\$143.37	\$26,810	\$28,244	\$29,534
14	\$18.20	\$145.58	\$27,223	\$28,679	\$29,989
15	\$18.46	\$147.65	\$27,610	\$29,086	\$30,415
16	\$18.70	\$149.63	\$27,981	\$29,477	\$30,824
17	\$18.93	\$151.47	\$28,325	\$29,840	\$31,203
18	\$19.15	\$153.23	\$28,654	\$30,186	\$31,565
19	\$19.36	\$154.90	\$28,967	\$30,516	\$31,910
20	\$19.56	\$156.46	\$29,258	\$30,823	\$32,231
21	\$19.73	\$157.88	\$29,523	\$31,102	\$32,523
22	\$19.95	\$159.58	\$29,841	\$31,437	\$32,873
23	\$20.16	\$161.28	\$30,159	\$31,772	\$33,223
24	\$20.37	\$162.98	\$30,477	\$32,107	\$33,574
25	\$20.58	\$164.68	\$30,795	\$32,442	\$33,924
26	\$20.80	\$166.38	\$31,113	\$32,777	\$34,274
27	\$21.01	\$168.08	\$31,431	\$33,112	\$34,625
28	\$21.19	\$169.50	\$31,696	\$33,391	\$34,916
29	\$21.55	\$172.37	\$32,234	\$33,958	\$35,509
30	\$21.90	\$175.21	\$32,764	\$34,516	\$36,093

Denison Independent School District
2022-2023 Paraprofessional Schedule

Pay Grade 4

Library Aides and Computer Aides	187 Days
Pathways-Secretary	192 Days
SMS-Front Office Clerk	192 Days
Elementary Secretaries	206 Days
Admin- SPED Clerk	206 Days

Exp.	Hourly Rate	Daily Rate	187 Days	192 Days	206 Days
0	\$14.49	\$115.90	\$21,673	\$22,252	\$23,875
1	\$14.60	\$116.80	\$21,841	\$22,425	\$24,060
2	\$14.71	\$117.67	\$22,005	\$22,593	\$24,241
3	\$14.89	\$119.11	\$22,273	\$22,869	\$24,536
4	\$15.30	\$122.42	\$22,893	\$23,505	\$25,219
5	\$15.67	\$125.36	\$23,442	\$24,069	\$25,824
6	\$16.12	\$128.94	\$24,112	\$24,757	\$26,562
7	\$16.50	\$131.97	\$24,679	\$25,339	\$27,186
8	\$16.82	\$134.56	\$25,162	\$25,835	\$27,719
9	\$17.19	\$137.52	\$25,716	\$26,404	\$28,329
10	\$17.47	\$139.74	\$26,132	\$26,831	\$28,787
11	\$17.73	\$141.82	\$26,520	\$27,229	\$29,215
12	\$17.97	\$143.79	\$26,888	\$27,607	\$29,620
13	\$18.23	\$145.83	\$27,271	\$28,000	\$30,042
14	\$18.51	\$148.09	\$27,692	\$28,432	\$30,506
15	\$18.77	\$150.19	\$28,086	\$28,837	\$30,940
16	\$19.03	\$152.21	\$28,464	\$29,225	\$31,356
17	\$19.26	\$154.09	\$28,815	\$29,585	\$31,743
18	\$19.49	\$155.88	\$29,150	\$29,929	\$32,112
19	\$19.70	\$157.59	\$29,469	\$30,257	\$32,463
20	\$19.90	\$159.18	\$29,766	\$30,562	\$32,790
21	\$20.08	\$160.62	\$30,036	\$30,839	\$33,088
22	\$20.29	\$162.35	\$30,360	\$31,172	\$33,445
23	\$20.51	\$164.09	\$30,684	\$31,504	\$33,802
24	\$20.73	\$165.82	\$31,008	\$31,837	\$34,159
25	\$20.94	\$167.55	\$31,332	\$32,170	\$34,515
26	\$21.16	\$169.28	\$31,656	\$32,502	\$34,872
27	\$21.38	\$171.02	\$31,980	\$32,835	\$35,229
28	\$21.56	\$172.46	\$32,250	\$33,112	\$35,527
29	\$21.74	\$173.90	\$32,520	\$33,390	\$35,824
30	\$21.92	\$175.35	\$32,790	\$33,667	\$36,122

Denison Independent School District
2022-2023 Paraprofessional Schedule
Pay Grade 5

BMC Principal Secretary	206 Days
SMC Principal Secretary	206 Days
DHS Principal Secretary	206 Days
Compensatory Ed. Secretary	230 Days
Curriculum Dept. Secretary	230 Days
Food Service Secretary	230 Days
Facilities Secretary	230 Days
Sped Data Clerk	230 Days

Exp.	Hourly Rate	Daily Rate	206 Days	230 Days
0	\$15.43	\$123.45	\$25,432	\$28,395
1	\$15.56	\$124.48	\$25,643	\$28,631
2	\$15.68	\$125.48	\$25,848	\$28,859
3	\$15.88	\$127.04	\$26,170	\$29,219
4	\$16.33	\$130.62	\$26,908	\$30,043
5	\$16.71	\$133.72	\$27,546	\$30,755
6	\$17.20	\$137.56	\$28,338	\$31,639
7	\$17.60	\$140.82	\$29,009	\$32,388
8	\$17.99	\$143.89	\$29,641	\$33,094
9	\$18.35	\$146.78	\$30,236	\$33,758
10	\$18.65	\$149.16	\$30,727	\$34,307
11	\$18.92	\$151.40	\$31,188	\$34,821
12	\$19.19	\$153.50	\$31,622	\$35,306
13	\$19.46	\$155.71	\$32,075	\$35,812
14	\$19.77	\$158.12	\$32,573	\$36,368
15	\$20.05	\$160.39	\$33,040	\$36,890
16	\$20.32	\$162.56	\$33,488	\$37,389
17	\$20.57	\$164.58	\$33,903	\$37,853
18	\$20.81	\$166.50	\$34,298	\$38,294
19	\$21.04	\$168.33	\$34,676	\$38,716
20	\$21.25	\$170.04	\$35,028	\$39,109
21	\$21.45	\$171.59	\$35,347	\$39,465
22	\$21.68	\$173.45	\$35,731	\$39,893
23	\$21.91	\$175.31	\$36,114	\$40,321
24	\$22.15	\$177.17	\$36,497	\$40,749
25	\$22.38	\$179.03	\$36,881	\$41,177
26	\$22.61	\$180.89	\$37,264	\$41,605
27	\$22.84	\$182.75	\$37,647	\$42,033
28	\$23.04	\$184.30	\$37,967	\$42,390
29	\$23.23	\$185.86	\$38,286	\$42,747
30	\$23.43	\$187.41	\$38,606	\$43,103

Denison Independent School District
2022-2023 Paraprofessional Schedule
Pay Grade 6

Account Payable Clerk	230 Days
Business Office Coordinator	230 Days
Business Office Seretary	230 Days
Payroll Accounting Clerk	230 Days
Purchasing Clerk	230 Days
Receptionist/Assist. Supt. Secretary	230 Days
Technology Assistant	230 Days
Peims Coordinator	230 Days
SPED Secretary	230 Days

	Exp.	Hourly Rate	Daily Rate	230 Days
	0	\$16.61	\$132.90	\$30,567
	1	\$16.76	\$134.08	\$30,838
	2	\$16.90	\$135.24	\$31,104
	3	\$17.12	\$136.95	\$31,499
	4	\$17.61	\$140.87	\$32,399
	5	\$18.02	\$144.16	\$33,157
	6	\$18.54	\$148.34	\$34,117
	7	\$18.98	\$151.88	\$34,932
	8	\$19.40	\$155.21	\$35,698
	9	\$19.79	\$158.34	\$36,419
	10	\$20.12	\$160.94	\$37,015
	11	\$20.42	\$163.36	\$37,574
	12	\$20.71	\$165.65	\$38,100
	13	\$21.01	\$168.05	\$38,651
	14	\$21.33	\$170.67	\$39,255
	15	\$21.64	\$173.13	\$39,821
	16	\$21.94	\$175.49	\$40,363
	17	\$22.21	\$177.68	\$40,866
	18	\$22.47	\$179.77	\$41,347
	19	\$22.72	\$181.76	\$41,805
	20	\$22.95	\$183.61	\$42,230
	21	\$23.16	\$185.29	\$42,618
	22	\$23.41	\$187.32	\$43,083
	23	\$23.67	\$189.34	\$43,547
	24	\$23.92	\$191.36	\$44,012
	25	\$24.17	\$193.38	\$44,477
	26	\$24.43	\$195.40	\$44,942
	27	\$24.68	\$197.42	\$45,407
	28	\$24.89	\$199.11	\$45,795
	29	\$25.10	\$200.79	\$46,182
	30	\$25.31	\$202.48	\$46,569

Denison Independent School District
2022-2023 Paraprofessional Schedule
Pay Grade 7

Superintendent Secretary		230 Days		
Exp.		Hourly Rate	Daily Rate	230 Days
0		\$20.42	\$163.39	\$37,580
1		\$20.65	\$165.24	\$38,004
2		\$20.88	\$167.04	\$38,420
3		\$21.18	\$169.42	\$38,967
4		\$21.84	\$174.73	\$40,187
5		\$22.64	\$181.10	\$41,652
6		\$23.33	\$186.67	\$42,934
7		\$23.98	\$191.83	\$44,122
8		\$24.59	\$196.73	\$45,249
9		\$25.17	\$201.36	\$46,312
10		\$25.71	\$205.72	\$47,315
11		\$26.23	\$209.84	\$48,264
12		\$26.73	\$213.80	\$49,174
13		\$27.18	\$217.44	\$50,011
14		\$27.62	\$220.94	\$50,816
15		\$28.03	\$224.22	\$51,570
16		\$28.42	\$227.36	\$52,294
17		\$28.79	\$230.28	\$52,965
18		\$29.13	\$233.07	\$53,606
19		\$29.47	\$235.72	\$54,216
20		\$29.77	\$238.19	\$54,784
21		\$30.05	\$240.44	\$55,301
22		\$30.39	\$243.13	\$55,921
23		\$30.73	\$245.83	\$56,541
24		\$31.07	\$248.52	\$57,161
25		\$31.40	\$251.22	\$57,780
26		\$31.74	\$253.91	\$58,400
27		\$32.08	\$256.61	\$59,020
28		\$32.36	\$258.86	\$59,537
29		\$32.64	\$261.10	\$60,053
30		\$32.92	\$263.35	\$60,570

Denison Independent School District
2022-2023 Paraprofessional Schedule

Pay Grade 8

Nurses 187 Days

Exp.	Hourly Rate	Daily Rate	187 Days
0	\$29.20	\$233.58	\$43,680
1	\$29.31	\$234.48	\$43,848
2	\$29.42	\$235.38	\$44,016
3	\$29.53	\$236.28	\$44,184
4	\$29.65	\$237.18	\$44,352
5	\$29.76	\$238.07	\$44,520
6	\$29.87	\$238.97	\$44,688
7	\$29.98	\$239.87	\$44,856
8	\$30.10	\$240.77	\$45,024
9	\$30.21	\$241.67	\$45,192
10	\$30.32	\$242.57	\$45,360
11	\$30.43	\$243.47	\$45,528
12	\$30.55	\$244.36	\$45,696
13	\$30.83	\$246.61	\$46,116
14	\$31.25	\$249.98	\$46,746
15	\$31.65	\$253.17	\$47,342
16	\$32.03	\$256.22	\$47,914
17	\$32.39	\$259.10	\$48,451
18	\$32.72	\$261.79	\$48,955
19	\$33.05	\$264.40	\$49,442
20	\$33.35	\$266.82	\$49,896
21	\$33.52	\$268.17	\$50,148
22	\$33.69	\$269.52	\$50,400
23	\$33.91	\$271.32	\$50,736
24	\$34.25	\$274.01	\$51,240
25	\$34.59	\$276.71	\$51,744
26	\$34.92	\$279.38	\$52,244
27	\$35.26	\$282.10	\$52,752
28	\$35.54	\$284.34	\$53,172
29	\$35.82	\$286.59	\$53,592
30	\$36.10	\$288.83	\$54,012

Denison Independent School District
2022-2023 Paraprofessional Schedule
Pay Grade 9

Discipline Management Center Manager

Exp.	Hourly Rate	Daily Rate	187 Days
0	\$29.55	\$236.36	\$44,200
1	\$29.66	\$237.27	\$44,370
2	\$29.77	\$238.18	\$44,540
3	\$29.89	\$239.09	\$44,710
4	\$30.00	\$240.00	\$44,880
5	\$30.11	\$240.91	\$45,050
6	\$30.23	\$241.82	\$45,220
7	\$30.34	\$242.73	\$45,390
8	\$30.45	\$243.64	\$45,560
9	\$30.57	\$244.55	\$45,730
10	\$30.68	\$245.45	\$45,900
11	\$30.80	\$246.36	\$46,070
12	\$30.91	\$247.27	\$46,240
13	\$31.19	\$249.55	\$46,665
14	\$31.62	\$252.96	\$47,303
15	\$32.02	\$256.18	\$47,906
16	\$32.41	\$259.27	\$48,484
17	\$32.77	\$262.18	\$49,028
18	\$33.11	\$264.91	\$49,538
19	\$33.44	\$267.55	\$50,031
20	\$33.75	\$270.00	\$50,490
21	\$33.92	\$271.36	\$50,745
22	\$34.09	\$272.73	\$51,000
23	\$34.32	\$274.55	\$51,340
24	\$34.66	\$277.27	\$51,850
25	\$35.00	\$280.00	\$52,360
26	\$35.34	\$282.73	\$52,870
27	\$35.68	\$285.45	\$53,380
28	\$35.97	\$287.73	\$53,805
29	\$36.25	\$290.00	\$54,230
30	\$36.53	\$292.27	\$54,655

Other Duties Pay Rates 2022-23				
Extra Duty Assignment	Rate		Account	Payment Request Type
After School Detention (Certified Role)	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
After School Detention (Non-Certified Role)	\$20.00	Per Hour	xxx.xx.6128.00.xxx.xx.xxx	Extra Duty Sheet
Saturday School (Certified Role)	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
Saturday School (Non-Certified Role)	\$20.00	Per Hour	xxx.xx.6128.00.xxx.xx.xxx	Extra Duty Sheet
Translator	\$30.00	Per Hour	xxx.xx.6128.00.xxx.xx.xxx	Extra Duty Sheet
SPED Play Base Assessment Team (Certified Role)	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
AVID Tutors (Non-Degreed)	\$20.00	Per Hour	xxx.xx.6128.00.xxx.xx.xxx	Extra Duty Sheet
Technology General Work (Non-Degreed)	\$20.00	Per Hour	xxx.xx.6128.00.xxx.xx.xxx	Extra Duty Sheet
Technology Summer Work (Non-Degreed)	\$20.00	Per Hour	xxx.xx.6128.00.xxx.xx.xxx	Extra Duty Sheet
ARD Administrator	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
ARD Teacher	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
ARD Diagnosticians	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
GPC Teacher	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
New Teachers Mentoring	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
Mentoring New Diagnostician Staff	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
Teacher mentoring program	\$25.00	Per session plus stipend	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
Manager of Season ticket sales	\$30.00	Per hour	199.36.6117.00.000.91.460	Extra Duty Sheet
UIL Certified Role) Extra Duty	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
UIL (Non-Certified Role) Extra Duty	\$20.00	Per Hour	xxx.xx.6128.00.xxx.xx.xxx	Extra Duty Sheet
Lego League Certified extra duty	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
Teacher Covering Conference for other staff	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
Eisenhower after Hours Administrator	\$30.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
Munson Video Board: on school event	\$125.00	Per Event	199.11.6118.00.999.22.299	Extra Duty Sheet
Professional Extra Duty	Contact Dr. Gilbert for approval and rate		xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
New Position Job Training	Contact Dr. Gilbert for approval and rate		xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
Elementary DEAP Teacher	\$35.00	Per Hour	xxx.xx.6118.00.xxx.xx.xxx	Extra Duty Sheet
Elementary DEAP Aide	\$25.00	Per Hour	xxx.xx.6128.00.xxx.xx.xxx	Extra Duty Sheet
Good News Ambassador	\$40.00	Per Month	199.11.6117.00.999.11.901	Extra Duty Sheet
Homebound Instruction	Rate		Account	Payment Request Type
Regular Education Teacher	\$30.00	Per Hour	xxx.xx.6117.30.xxx.xx.xxx	Extra Duty Sheet
Retired Teacher	\$30.00	Per Hour	xxx.xx.6117.30.xxx.xx.xxx	Extra Duty Sheet
Start of School Extra Help				
Attendance Clerk	Daily Rate		xxx.xx.6117.xx.xxx.xx.xxx	Extra Duty Sheet
Band Extra help				
Marching band technicians	\$15.00	Per Hour	xxx.xx.6117.xx.xxx.xx.352	Extra Duty Sheet
Student Workers				
Student Tutoring	\$8.00	Per Hour	xxx.xx.6127.11.xxx.xx.xxx	Extra Duty Sheet
Theater Students	\$8.00	Per Hour	xxx.xx.6127.11.xxx.xx.xxx	Extra Duty Sheet
Graduate Students	\$12.00	Per Hour	xxx.xx.6127.11.xxx.xx.xxx	Extra Duty Sheet
Eisenhower after hours	\$12.00	Per Hour	xxx.xx.6127.11.xxx.xx.xxx	Extra Duty Sheet
Munson Video Board: on School Event	\$12.00	Per hour	199.11.6127.11.999.22.299	Extra Duty Sheet
Summer Maintenance Workers(No paid holidays)				
All categories	\$14.00		199.51.6129.41.999.99.000	Frontline Clock Timeclock
Summer Painters	\$14.50		199.51.6129.41.999.99.000	Frontline Clock Timeclock

Substitutes		Rate		Account	
Teacher	\$105.00	Per Day	xxx.xx.6112.xx.xxx.xx.xxx	Substitute form	
Paraprofessional	\$95.00	Per Day	xxx.xx.6112.xx.xxx.xx.xxx	Substitute form	
Long Term Teacher Certified	\$190.00	Per Day	xxx.xx.6112.xx.xxx.xx.xxx	Substitute form	
Long Term Teacher Non Certified/Degreed	\$130.00	Per Day	xxx.xx.6112.xx.xxx.xx.xxx	Substitute form	
Long Term Teacher Non Certified/Non Degreed	\$120.00	Per Day	xxx.xx.6112.xx.xxx.xx.xxx	Substitute form	
Long Term Paraprofessional	\$110.00	Per Day	xxx.xx.6112.xx.xxx.xx.xxx	Substitute form	
Trainer	\$125.00	Per Day	xxx.xx.6112.xx.xxx.91.xxx	Substitute form	
Nurse	\$95.00	Per Day	xxx.xx.6112.xx.xxx.xx.xxx	Substitute form	
Special Rate Substitutes	Contact Dr. Gilbert for approval and rate		xxx.xx.6112.xx.xxx.xx.xxx	Substitute form	
Extra Help - Vacancy 1/2 or full Day	Contact Dr. Gilbert for approval and rate		xxx.xx.6112.xx.xxx.xx.xxx	Substitute form	
Substitutes for school sponsored events(WB)	Former daily rate with Dr.Gilbert's approval		xxx.xx.6112.xx.xxx.xx.xxx	Substitute form	
SPED CPI Training	\$100.00	Per Day	xxx.xx.6112.xx.xxx.xx.xxx	Extra Duty Sheet	
Sub Nurse Orientation	\$100.00	Per Day	199.33.6129.05.xxx.xxx.xx	Extra Duty Sheet	
Summer School					
Certified Teacher	\$40.00	Per Hour	xxx.xx.6119.xx.699.xx.xxx	Extra Duty Sheet	
Non-certified	\$25.00	Per Hour	xxx.xx.6129.04.699.xx.xxx	Extra Duty Sheet	
Paraprofessional office staff	\$25.00	Per Hour	xxx.xx.6112.05.699.xx.xxx	Extra Duty Sheet	
Nurses	\$25.00	Per Hour	xxx.33.6112.xx.699.xx.xxx	Extra Duty Sheet	
Principal - Summer School	\$50.00	Per Hour	xxx.xx.6119.xx.699.xx.xxx	Extra Duty Sheet	
Security Rates					
Off Duty Law Enforcement officers	\$40.00	Per Hour	xxx.52.6117.xx.xxx.xx.xxx	Frontline Time Clock	
Transportation					
Extracurricular trips	Driver regular rate				
Bus monitor	\$14.00		xxx.34.6129.37.999.xx.xxx	Frontline Time Clock	
Non CDL required(Suburban)	\$15.00	Per Hour			
Tutoring Rates:					
Certified-standard tutoring, AVID Tutoring, STARR, Summer, Jet Program.	\$40.00	Per Hour	xxx.xx.6118.09.xxx.xx.xxx	Extra Duty Sheet	
Non-certified-standard tutoring, AVID Tutoring, STARR, Summer, Jet Program.	\$20.00	Per Hour	xxx.xx.6128.09.xxx.xx.xxx	Extra Duty Sheet	
Jet program tutors-Certified Teacher	\$40.00	Per Hour	xxx.xx.6118.09.xxx.xx.xxx	Extra Duty Sheet	
Jet program tutors-Non-certified Teacher	\$20.00	Per Hour	xxx.xx.6128.09.xxx.xx.xxx	Extra Duty Sheet	
Lego League Tutoring certified teacher	\$40.00	Per Hour	xxx.xx.6118.09.xxx.xx.xxx	Extra Duty Sheet	
Certified-standard tutoring, AVID Tutoring, STARR, Summer, Jet Program.	\$40.00	Per Hour	xxx.xx.6118.09.xxx.xx.xxx	Extra Duty Sheet	
Non-certified-standard tutoring, AVID Tutoring, STARR, Summer, Jet Program.	\$20.00	Per Hour	xxx.xx.6117.09.xxx.xx.xxx	Extra Duty Sheet	
Jet program tutors-Certified Teacher	\$40.00	Per Hour	xxx.xx.6117.09.xxx.xx.xxx	Extra Duty Sheet	
Jet program tutors-Non-certified Teacher	\$20.00	Per Hour	xxx.xx.6127.09.xxx.xx.xxx	Extra Duty Sheet	
Athletic Events:					
Football					
Stadium Manager	\$30.00	Per Hour-guaranteed \$55 per game	199.36.6117.00.001.91.460	Frontline Time Clock	
Asst. Manager	\$25.00	Per Hour-guaranteed \$45 per game	199.36.6117.00.001.91.460	Frontline Time Clock	
Score Board	\$15.00	Per Hour-guaranteed \$35 per game	199.36.6117.00.001.91.460	Frontline Time Clock	
Clock	\$15.00	Per Hour-guaranteed \$35 per game	199.36.6117.00.001.91.460	Frontline Time Clock	
Football Ticket Seller	\$16.00	Per Hour-guaranteed \$45 per game	199.36.6117.00.001.91.460	Frontline Time Clock	
Reserve admission	\$15.00	Per Hour-guaranteed \$40 per game	199.36.6117.00.001.91.460	Frontline Time Clock	
Press Box	\$15.00	Per Hour-guaranteed \$40 per game	199.36.6117.00.001.91.460	Frontline Time Clock	
Elevator	\$15.00	Per Hour-guaranteed \$40 per game	199.36.6117.00.001.91.460	Frontline Time Clock	
Sub Varsity Football	\$15.00	Per Hour-guaranteed \$20 per game	199.36.6117.00.045.91.460	Frontline Time Clock	
Other Athletic Events					
Volley ball and basketball	\$15.00	Per Hour-guaranteed \$20 per game	199.36.6117.00.xxx.91.xxx	Frontline Time Clock	
Soccer	\$15.00	Per Hour-guaranteed \$20 per game	199.36.6117.00.xxx.91.xxx	Frontline Time Clock	
Baseball and Softball	\$15.00	Per Hour-guaranteed \$30 per game	199.36.6117.00.xxx.91.xxx	Frontline Time Clock	
Tennis	\$15.00	Per Hour-guaranteed \$20 per game	199.36.6117.00.xxx.91.xxx	Frontline Time Clock	
Time keeper	\$15.00	Per Hour-guaranteed \$20 per game	199.36.6117.00.xxx.91.xxx	Frontline Time Clock	
Teacher on duty as administrator	\$20.00	Per Hour-guaranteed \$20 per game	199.36.6117.00.xxx.91.xxx	Frontline Time Clock	

Denison Independent School District
2022-2023 Stipends Schedule

Position							
		Ag. Teacher	\$2,000	works 226 days			
		Auditorium Supervisor	\$2,500				
		Band: High School Assistants	\$3,500	19			
		Band: Middle School Director	\$3,000	19			
		Band: Middle & Intermed. Assistants	\$3,000	10			
		Benefits Specialist	\$1,000				
		Bilingual Aide	\$1,500				
		Bilingual Teacher (certified)	\$4,000	[\$5,000 2nd yr. \$6,000 3rd yr. \$8,000 4th yr. (max)]			
		Bilingual Program Facilitator	\$2,000				
		Business Office Coordinator	\$5,000				
		Cheerleader Sponsor - Scott	\$2,000	5			
		Cheerleader Sponsors - DHS	\$3,000	5			
		Choral Music Coord. - DHS	\$5,000				
		Choral Music Teachers-B Mc & Scott	\$2,000				
		Color Guard Coordinator	\$6,000	(only until current coord. is no longer in the position)			
		Counselor - DHS	\$4,500	15			
		Counselor - SMS & B Mc.	\$4,500	10			
		Counselor - all elementary & Pathways	\$4,500				
		Curriculum Development Team Member	\$1,000	22			
		Debate Coach	\$1,500				
		Department Head	\$1,200				
		Diagnostician	\$4,500	15			
		Diagnostician Mentor	\$1,000				
		Drama Coach (Head)	\$4,000				
		Drill Team Coordinator	\$4,500	19			
		Drill Team Assistant	\$3,000				
		Foreign Language Teachers	\$500	per class			
		Head Counselor - DHS	\$3,000	30			
		Head Nurse - District	\$4,000				
		Head Nurse - Middle School	\$1,000				
		Head Start Aide with Assoc. or CDA	\$1,000				
		Lead Diagnostician	\$2,500				
		Librarian (certified)	\$0	plus one extra step			
		Library Coordinator (District)	\$1,000				
		Math Teachers - DHS	\$500	per class			
		Math Teachers - SMS & B Mc	\$300	per class			
		Mentor	\$450	pd @ end of year by Curr. Dir.			
		Mentor Leader	\$750	pd @ end of year by Curr. Dir.			
		Payroll Clerk	\$2,000				
		Publications Sponsor	\$2,500				
		Recept/Secretary Stipend	\$4,000				
		Robotics Sponsor	\$4,000				
		Spanish Interpreter Aide	\$1,000				
		Special Olympics Coach	\$1,500				
		Spec. Ed. Teachers in Life Skills, PPCD, Autism, & Behavioral Classes	\$1,500				
		Speech Therapist	\$4,500				
		Speech Language Pathologist	\$5,000	in addition to the \$4,500			
		Speech CCC Stipend	\$2,500				
		Stadium Manager	\$1,000				

		Student Council Sponsor	\$1,000				
		Supervisor - Speech Pathologist	\$1,500				
		Tech. Asst. Eschool Duties	\$1,000				
		Theatre Arts - DHS 1st Asst. Director	\$2,500				
		Theatre Arts - DHS 2nd Asst. Director	\$2,000				
		Theatre Arts - Scott M.S. Director	\$1,000				
		UIL Coaches	\$300	plus \$75 per meet pd at end of UIL season			
		Video Board Coordinator	\$2,000				
		Video Board Faculty Advisors	\$3,000				
		Visual Impairment Teacher	\$3,000				

2022-2023 Coaching Stipends Schedule								
			Position	Stipend				
			Girls Athletic Coordinator	\$4,500				
			Asst AD - Facilities/UII Compliance	\$8,000				
			Baseball Head	\$5,000				
			Baseball assistant	\$2,000				
			Cross Country Head	\$3,000				
			Cross County SMS	\$1,000				
			Basketballs Head	\$5,000				
			Basketball JV	\$2,000				
			Basketball Assistants	\$2,000				
			Football Offense Coordinator & Recruiting	\$9,000				
			Football Defense Coordinator	\$9,500				
			Academic Coordinator	\$6,000				
			Football Assistant DHS	\$5,000				
			Football Head 9th	\$3,200				
			Football Assitant 9th & SMS	\$3,200				
			DFO	\$2,500				
			Powerlifting head	\$3,000				
			Power lifting asstistant	\$2,000				
			Soccer Head	\$5,000				
			Soccer JV	\$2,000				
			Softball head	\$5,000				
			Softball Assitant	\$2,000				
			Softball JV	\$2,000				
			Swim Head	\$5,000				
			Tennis Head	\$5,000				
			Tennis JV	\$2,500				
			Tennis SMS	\$2,000				
			Track Head	\$4,000				
			Track Assitant	\$2,000				
			Volleyball Head	\$5,000				
			Volleyball Assistant	\$2,000				
			Golf	\$5,000				
			Golf Assistant	\$2,500				
			Trainers	\$4,500				
			Coordinator SMS	\$2,000				
			Football SMS	\$2,000				
			Boys Basketball SMS	\$2,000				

Denison ISD Professional Daily Rates 2022-23					
Assistant Principal	Minimum		Midpoint		Maximum
	\$230.00		\$292.50		\$355.00
Principal	Minimum		Midpoint		Maximum
	\$360.00		\$475.00		\$590.00
Director	Minimum		Midpoint		Maximum
	\$360.00		\$480.00		\$600.00
Assistant Superintendent	Minimum		Midpoint		Maximum
	\$490.00		\$620.00		\$750.00
Superintendent	Minimum		Midpoint		Maximum
	\$560.00		\$740.00		\$920.00

Denison ISD
Auxiliary Pay Grades and Hourly Rates
2022-23

Pay Grade 1	Minimum		Midpoint		Maximum
Cooks	\$14.00		\$15.25		\$22.00
Custodian	\$14.00		\$15.25		\$22.00
General Maintenance	\$14.00		\$15.25		\$22.00
Pay Grade 2	Minimum		Midpoint		Maximum
Food Service Asst. Manager	\$15.00		\$19.00		\$23.00
Pay Grade 3	Minimum		Midpoint		Maximum
Bus Monitor	\$14.00		\$16.00		\$23.50
Pay Grade 4	Minimum		Midpoint		Maximum
Food Service Manager: Elementary	\$15.50		\$19.50		\$23.50
Custodial Supervisor	\$16.00		\$18.50		\$21.00
Pay Grade 5	Minimum		Midpoint		Maximum
Food Service Manager: Intermediate	\$16.00		\$20.00		\$24.00
Food Service Manager: Middle	\$16.00		\$20.00		\$24.00
Pay Grade 6	Minimum		Midpoint		Maximum
Food Service Manager High School	\$17.00		\$21.00		\$25.00
Painter	\$17.00		\$21.00		\$25.00
Pay Grade 7	Minimum		Midpoint		Maximum
Bus Driver	\$20.00		\$22.00		\$25.00
Transportation Assistant	\$20.00		\$22.00		\$25.00
Pay Grade 8	Minimum		Midpoint		Maximum
Mechanic	\$20.00		\$26.00		\$32.00
Carpenter	\$20.00		\$26.00		\$32.00
Electrician	\$20.00		\$26.00		\$32.00
HVAC	\$20.00		\$26.00		\$32.00
IPM Technician	\$20.00		\$26.00		\$32.00
Plumber	\$20.00		\$26.00		\$32.00
Welder	\$20.00		\$26.00		\$32.00

2022 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

Denison Independent School district

(903)462-7000

School District's Name

Phone (area code and number)

1201 S. Rusk

www.denisonisd.net

School District's Address, City, State, ZIP Code

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-856 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ¹	\$ 2,585,603,159
2.	2021 tax ceilings. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ²	\$ 2,718,322
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,582,884,837
4.	2021 total adopted tax rate.	\$ 1.2895 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: -\$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: -\$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 0
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,582,884,837
9.	2021 taxable value of property in territory the school deannexed after Jan. 1, 2021 Enter the 2021 value of property in deannexed territory. ⁵	\$ 0

¹ Tax Code § 26.01(2)(4)

² Tax Code § 26.01(2)(4)

³ Tax Code § 26.01(2)(3)

⁴ Tax Code § 26.01(2)(3)

⁵ Tax Code § 26.01(2)(5)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	2021 taxable value lost because property first qualified for an exemption in 2022 If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 1,581,180 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 12,500,000 C. Value loss. Add A and B. ⁶	\$ 14,081,180
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value. \$ 350,000 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 350,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 14,431,180
13.	Adjusted 2021 taxable value. Subtract Line 12 from Line 8.	\$ 2,568,453,657
14.	Adjusted 2021 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 33,120,209
15.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the district for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁸	\$ 0
16.	Adjusted 2021 levy with refunds. Add Line 14 and Line 15. ⁹ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2021 from the result.	\$ 33,120,209
17.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹⁰ A. Certified values. ¹¹ \$ 3,046,339,699 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 C. Total 2022 value. Subtract B from A.	\$ 3,046,339,699
18.	Total value of properties under protest or not included on certified appraisal roll. ¹² A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹³ \$ 0 B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁴ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
19.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁵	\$ 410,458,542

⁶ Tax Code § 26.012(15)⁷ Tax Code § 26.012(15)⁸ Tax Code § 26.012(13)⁹ Tax Code § 26.012(13)¹⁰ Tax Code §§ 26.012, 26.04(c-2)¹¹ Tax Code § 26.012(6)¹² Tax Code § 26.01(c) and (d)¹³ Tax Code § 26.01(c)¹⁴ Tax Code § 26.01(d)¹⁵ Tax Code § 26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2022 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 2,635,881,157
21.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed by the school district.	\$ 0
22.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2021, and be located in a new improvement.	\$ 0
23.	Total adjustments to the 2022 taxable value. Add lines 21 and 22.	\$ 0
24.	Adjusted 2022 taxable value. Subtract line 23 from line 20.	\$ 2,635,881,157
25.	2022 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 1.2565 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.¹⁸

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.¹⁹
- Enrichment Tax Rate:**²⁰ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²²

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²³ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the declaration without conducting an efficiency audit.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2022 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁵	\$ 0.8045 /\$100
27.	2022 enrichment tax rate. Enter the greater of A and B. ²⁶ A. Enter the district's 2021 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) \$ 0.1383 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 /\$100	\$ 0.1383 /\$100
28.	2022 maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.9429 /\$100

¹⁸ (Reserved for expansion)

¹⁹ (Reserved for expansion)

²⁰ Tex. Tax Code §26.08(m)

²¹ Tex. Edu. Code §48.2551(a)(2)

²² Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032

²³ Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

²⁴ Tex. Edu. Code §45.0021(a)

²⁵ Tex. Edu. Code §11.184(b)

²⁶ Tex. Edu. Code §11.184(b-1)

²⁷ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

²⁸ Tex. Tax Code §26.08(m)(2)

²⁹ Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Total 2022 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. Enter debt amount: \$ 9,466,323 B. Subtract unencumbered fund amount used to reduce total debt - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program - \$ 0 D. Adjust debt: Subtract B and C from A.	\$ 9,466,323
30.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁸	\$ 0
31.	Adjusted 2022 debt. Subtract line 30 from line 29D.	\$ 9,466,323
32.	2022 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ²⁹ A. Enter the 2022 anticipated collection rate certified by the collector. ³¹ 97.50 % B. Enter the 2021 actual collection rate 97.50 % C. Enter the 2020 actual collection rate 98.00 % D. Enter the 2019 actual collection rate 98.00 %	97.50 %
33.	2022 debt adjusted for collections. Divide Line 31 by Line 32. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.	\$ 9,709,049
34.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,635,881,157
35.	2022 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.3683 /\$100
36.	2022 voter-approval tax rate. Add Lines 28 and 35. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35. ³²	\$ 1.3112 /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0

²⁸ Tex. Tax Code § 26.012(f)

²⁹ Tex. Tax Code §§26.012(1)(i) and 26.04(b)

³⁰ Tex. Tax Code §§26.04(b), (h-1) and (h-2)

³¹ Tex. Tax Code §26.04(b)

³² Tex. Tax Code §26.08(g)

³³ Tex. Tax Code § 26.045(d)

³⁴ Tex. Tax Code § 26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2022 total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,635,861,157
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0 /\$100
40.	2022 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 1.3112 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.²⁵ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1.2895 /\$100
42.	2021 voter-approval tax rate. If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
43.	Increase in 2021 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0 /\$100
44.	2022 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 1.3112 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 1.2565 /\$100
 Enter the 2022 NNR tax rate from Line 25:
 Voter-Approval Tax Rate \$ 1.3112 /\$100
 As applicable, enter the 2022 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.²⁶

**print
here** ➡

Randy Reid

Printed Name of School District Representative

**sign
here** ➡

School District Representative

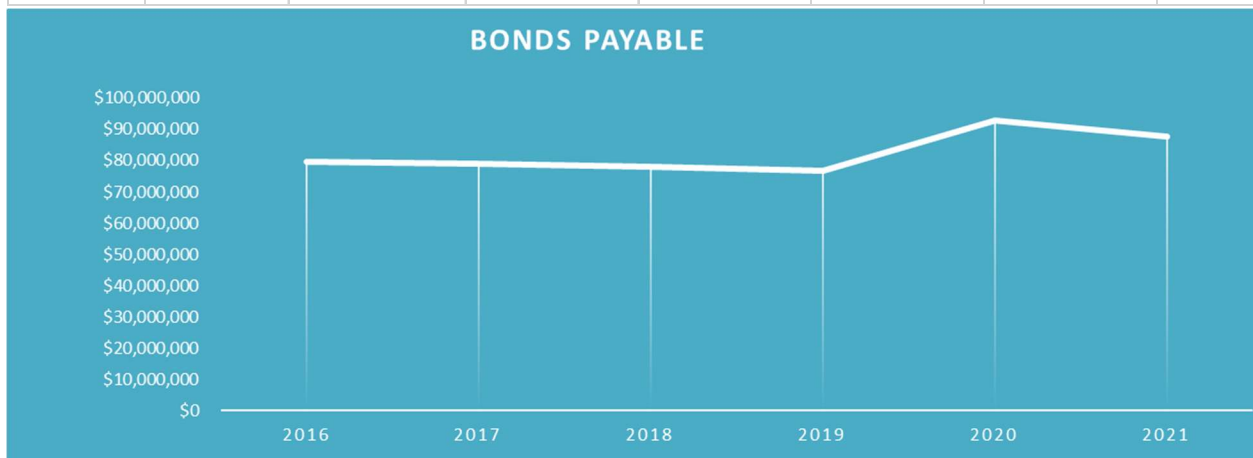
Date

²⁵ Tax. Tax Code §26.042(f) and Tax. Edu. Code § 45.0032(d)

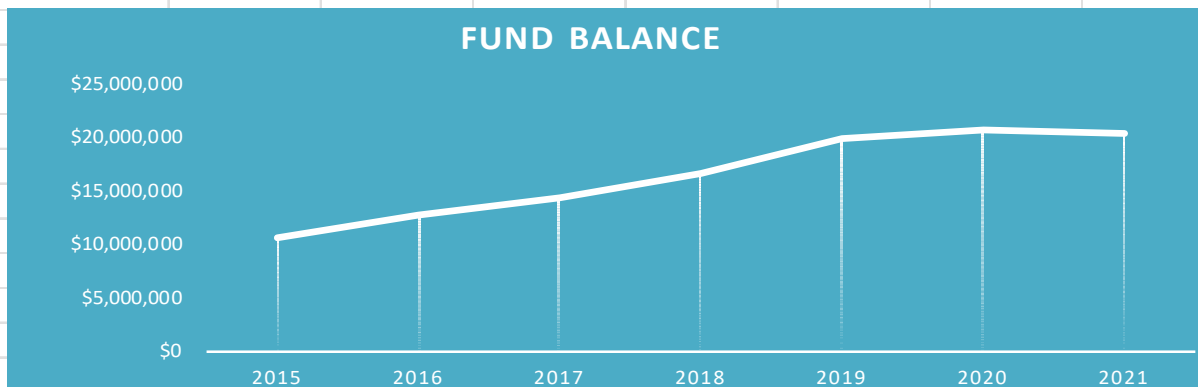
²⁶ Tax. Tax Code §26.04(c)

Bonds Payable and Fund Balance

Denison ISD							
Bonds Payable							
	Balance	Balance	Balance	Balance	Balance	Projected Balance	Payoff
Issue	2016	2017	2018	2019	2020	2021	Year
Series 1997	\$2,127,342	\$1,637,447	\$1,175,440	\$744,484	\$338,272	\$0	2021
Series 2011	\$68,950,843	\$60,117,604	\$59,841,601	\$59,470,077	\$3,292,823	\$2,613,161	2041
Series 2013	\$8,735,000	\$8,510,000	\$8,280,000	\$8,045,000	\$4,870,000	\$4,620,000	2035
Series 2017	\$0	\$8,630,000	\$8,630,000	\$8,630,000	\$8,630,000	\$8,630,000	2031
Series 2020	\$0	\$0	\$0	\$0	\$17,655,000	\$13,805,000	2035
Series 2020	\$0	\$0	\$0	\$0	\$58,120,000	\$58,120,000	2041
Total	\$79,813,186	\$78,895,051	\$77,927,041	\$76,889,561	\$92,906,095	\$87,788,161	



Denison ISD							
General Fund Balance							
Year	Balance	Balance	Balance	Balance	Balance	Balance	Balance
	2015	2016	2017	2018	2019	2020	2021
Fund Balance	\$10,614,587	\$12,762,288	\$14,390,982	\$16,674,986	\$19,868,738	\$20,726,443	\$20,420,084
Total	\$10,614,587	\$12,762,288	\$14,390,982	\$16,674,986	\$19,868,738	\$20,726,443	\$20,420,084



Projected Program Allocations from State Funding

Projected 2022-23	
Program	Allotment
22- Career & Tech	3,295,608
23 - Special Ed	5,223,249
24-Comp Ed	4,520,978
25-Bilingual	175,331
36-Early Education	649,880
37 -Dyslexia	168,168
Transportation	278,477
Total	14,311,691

